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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWSON COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Dawson County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawson County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Nic VanCura, Dawson County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

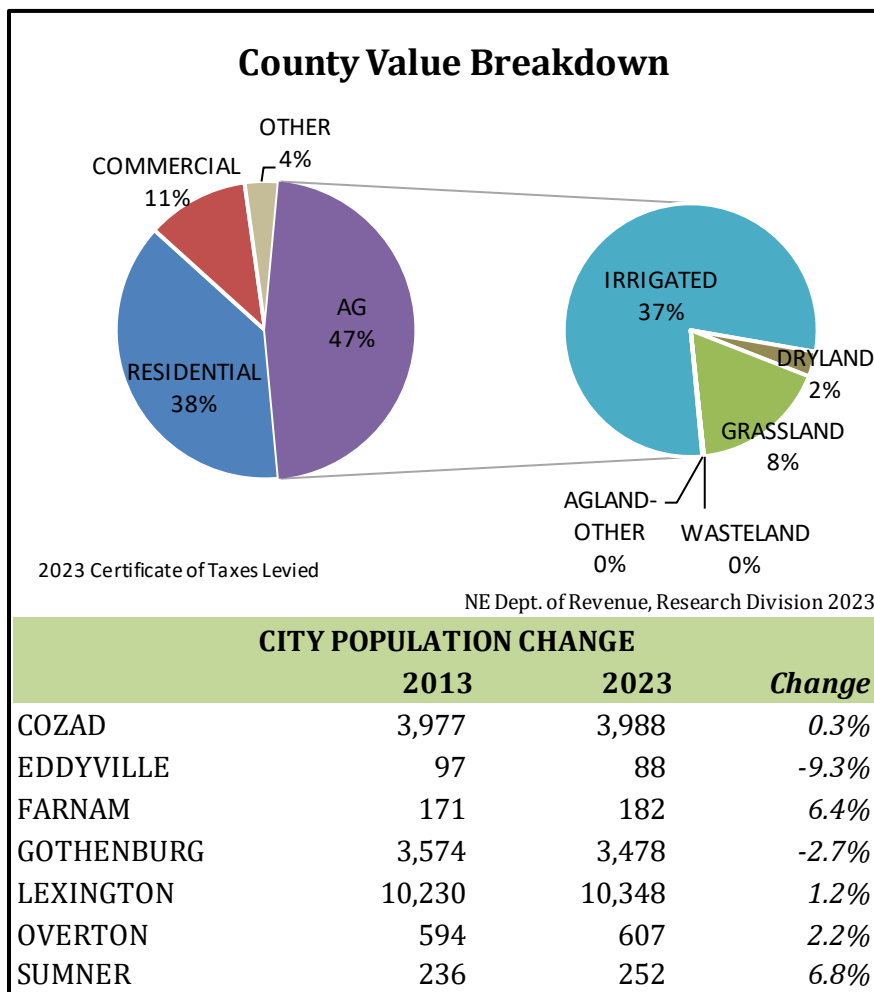
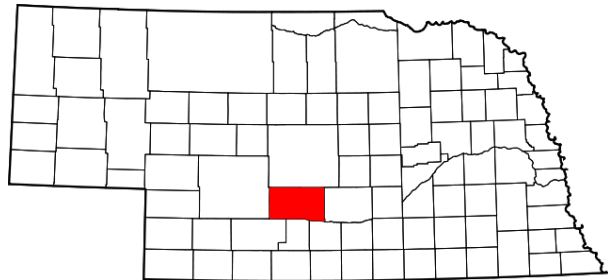
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,013 square miles, Dawson County has 23,884 residents, per the Census Bureau Quick Facts for 2024, a slight population decline from the 2023 U.S. Census. Reports indicate that 67% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$136,201 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawson County are evenly distributed among Lexington, Cozad, and Gothenburg. According to the latest information available from the U.S. Census Bureau, there are 690 employer establishments with a total employment of 9,380, a 1% increase from 2019.

Agricultural land makes up the majority of the valuation base in the county. A mix of irrigated and grass land makes up a majority of the land in the county. Dawson County is included in the Central Platte Natural Resources District (NRD). In value of

sales by commodity group, Dawson County ranks second in cattle and calves (USDA AgCensus).

The primary crops grown in the county are corn and soybeans. An ethanol plant located in Lexington, as well as a Frito Lay plant and a Monsanto Research facility in Gothenburg are also contributing factors to the economy.

2024 Residential Correlation for Dawson County

Assessment Actions

For the 2024 assessment year, the Dawson County Assessor completed a complete reappraisal of Cozad which included physical inspection, depreciation table, lot study and updated costing. Costing was updated to 2023 for the remainder of the residential class.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Sales verification and qualification practices were reviewed with the county assessor. For the residential class, Dawson County is above the statewide threshold for usability. After all sales transactions and 521's are entered into the Computer-Assisted Mass /appraisal (CAMA) system, the county assessor verifies if the sale should be disqualified. All disqualified sales show documentation for their exclusion, therefore all arm's length transactions were made available for current measurement purposes.

The Dawson County Assessor has nine valuation groups for the residential class. A study of the valuation groupings shows that the residential class is broken into areas that make sense for accurate costing and depreciation. Residential costing is 2023, with the reappraisal of Cozad completed for 2024 by Cardinal Appraisal. Lot studies for all valuation groups were updated in 2019.

The county assessor is up to date on the six-year inspection and review cycle. The Dawson County Assessor does have a written valuation methodology on file.

Description of Analysis

The Dawson County Assessor uses nine valuation groups to stratify the residential properties. For the 2024 study period all have qualified sales in the statistics but Valuation Group 6.

2024 Residential Correlation for Dawson County

Valuation Group	Description
1	Lexington
2	Cozad
3	Gothenburg
4	Overton, Sumner, and surrounding rural areas
5	Johnson Lake & Plum Creek Canyon
6	Lakeview Acres & Midway Lake
7	Eddyville, Farnam, and surrounding rural areas
8	Cozad & Lexington Rural
9	Gothenburg Rural & Wild Horse Golf Course

Analysis of the residential sales statistics shows that all measures of central tendency are within the acceptable range while the COD and PRD are high. Further analysis of the sale date substrata shows that the COD has improved over the study period while the PRD has stayed a consistent 105%. In the past the qualitative statistics have shown a slightly regressive pattern due to percent adjustments being used to adjust value for many years. Percent adjustments used to change value over an extended period of time will eventually distort uniformity. The Dawson County Assessor and the Property Assessment Division (PAD) worked this year to start creating efficient and updated depreciation tables for the residential class, which alleviated a percent adjustment for Cozad. For the 2025 assessment year, Farnam and Gothenburg will be completed, with Lexington scheduled for 2026.

Further analysis shows that all valuation groups have a median within the acceptable range, and all have enough sales for measurement purposes.

A comparison of the 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL), shows a change consistent with the reported actions from the assessor.

Equalization and Quality of Assessment

A complete review of the assessment practices for Dawson County, review of statistics with sufficient sales, and other available information suggests that the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

2024 Residential Correlation for Dawson County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	193	93.24	96.03	93.64	18.51	102.55
2	134	96.21	101.60	97.75	10.14	103.94
3	154	94.17	98.29	94.01	19.17	104.55
4	27	92.90	107.96	95.53	33.82	113.01
5	38	91.98	93.33	91.52	18.18	101.98
7	16	91.82	92.14	87.89	22.11	135.72
8	41	93.20	98.64	94.56	26.98	104.31
9	11	92.94	106.48	92.51	36.08	115.10
<u> </u> ALL <u> </u>	614	94.80	98.43	93.10	18.34	105.73

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dawson County is 95%.

2024 Commercial Correlation for Dawson County

Assessment Actions

For the 2024 assessment year routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of the sales qualification and verification process was conducted with the county assessor for the commercial class. The usability rate is comparable to the statewide average for the commercial class. It was determined that all arm's-length sales are made available for measurement.

The county assessor utilized two valuation groups for the commercial class. Valuation Group 1 includes the large towns of Cozad, Gothenburg, and Lexington and the rural areas directly around. Valuation Group 2 encompasses all the smaller towns and rural areas.

The Dawson County Assessor is on schedule with the six-year inspection and review cycle for the commercial class. Commercial costing has been updated to 2021 with a lot study completed in 2022. The depreciation table was last updated in 2017 and is a goal for the 2025 assessment year.

Description of Analysis

The commercial class is separated into two valuation groups.

Valuation Group	Description
1	Cozad, Gothenburg, Lexington and surrounding rural area
2	Eddyville, Farnam, Overton, Sumner and surrounding rural area

The statistics include 84 commercial sales and show that two measures of central tendency and the COD are within the acceptable range. The weighted mean is low, and the PRD is high, although analysis shows the PRD improved with the hypothetical removal of three outliers. Further analysis of the sales price substrata does show a slightly regressive pattern as the dollar price increases. The update of the depreciation table in 2025 should improve vertical equity.

When sales were considered by occupancy codes, only four codes had sufficient sales, and medians within the acceptable range.

2024 Commercial Correlation for Dawson County

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows a change consistent with the reported actions of the county assessor.

Equalization and Quality of Assessment

The review of the commercial class shows that depreciation tables need to be updated, however the sales analysis and review of all available data supports that the commercial class is within the acceptable range and therefore equalized. The quality of assessment of commercial property complies with generally accepted mass appraisal techniques.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	78	97.90	93.33	84.50	13.48	110.45
2	6	94.79	102.24	81.08	34.22	126.10
____ALL____	84	97.89	93.97	84.46	14.88	111.26

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dawson County is 98%.

2024 Agricultural Correlation for Dawson County

Assessment Actions

For the agricultural land class, the Dawson County Assessor increased irrigated land 7%, dryland 13% and grassland 3%.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

An analysis of the sales verification and qualification was completed and determined that the agricultural land sales usability rate is at the higher end of the statewide average. Once the 521's are entered into the Computer-Assisted Mass /appraisal (CAMA) system, the county assessor reviews each sale. Disqualified sales have reasons noted on the sales file. All arm's-length transactions are being used for measurement purposes.

Dawson County has two market areas for agricultural land. Market Area 1 encompasses most of the county. The northern portion of Market Area 1 is made up of rolling hills while the southern portion is mainly the Platte River Basin. The Platte River valley is mainly cropland while the hills are generally grassland. Market Area 2 is in the southwestern corner of the county with terrain that is much more rugged. Market areas appear to be adequately identified in Dawson County.

Dawson County is up to date on all six-year reviews and inspections. Costing was updated to 2021 with depreciation 2017 with the agricultural homes and outbuildings valued the same as rural residential. Aerial imagery is used to inspect for land changes and was last updated in 2022.

Dawson County has a limited number of acres in the Conservation Reserve Program (CRP), and very few have been identified. Intensive use is recognized and valued accordingly. The county does have special valuation applications on file. For Dawson County the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, so the uninfluenced value is developed from grassland values.

Description of Analysis

A review of the statistical samples shows 84 agricultural sales used for measurement purposes, 80 of which were in market area 1. Only the median and COD are within range, while the mean and weighted mean are low. Analysis of the date of sale substrata shows that the median has dropped 32 percentage points in the study period.

Review of the 80% MLU by Market Area (MLU) shows that all medians are within the acceptable range with both grassland and irrigated land showing enough sales for measurement purposes. An examination of the Average Acre Value Comparison chart shows that Dawson County is comparable to surrounding counties in all land classes and both market areas.

2024 Agricultural Correlation for Dawson County

Dawson County contains a school district bond subject to a 50% assessment pursuant to LB2. A statistical profile for the sales in the school district is included in the appendix of this report. A review of the statistics and the values reported by the county assessor indicates that the valuations were reduced as required.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential properties across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Dawson County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Dawson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	57	69.85	67.75	61.75	20.60	109.72
1	57	69.85	67.75	61.75	20.60	109.72
<u>Dry</u>						
County	2	69.27	69.27	67.82	12.73	102.14
1	2	69.27	69.27	67.82	12.73	102.14
<u>Grass</u>						
County	16	71.68	67.91	70.21	14.29	96.72
1	15	72.90	68.46	71.50	13.77	95.75
2	1	59.60	59.60	59.60	00.00	100.00
<u>ALL</u>	84	69.76	67.12	63.16	19.52	106.27

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawson County is 70%.

Special Valuation Level of Value

A review of agricultural land values in Dawson County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Dawson County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor

2024 Agricultural Correlation for Dawson County

of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dawson County is 44%.

Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land values in Dawson County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have nonagricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Dawson County is 44%.

2024 Opinions of the Property Tax Administrator for Dawson County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	44	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Dawson County

Residential Real Property - Current

Number of Sales	614	Median	94.80
Total Sales Price	\$122,082,937	Mean	98.43
Total Adj. Sales Price	\$122,082,937	Wgt. Mean	93.10
Total Assessed Value	\$113,664,763	Average Assessed Value of the Base	\$135,027
Avg. Adj. Sales Price	\$198,832	Avg. Assessed Value	\$185,122

Confidence Interval - Current

95% Median C.I	93.59 to 96.30
95% Wgt. Mean C.I	91.02 to 95.19
95% Mean C.I	96.32 to 100.54
% of Value of the Class of all Real Property Value in the County	36.11
% of Records Sold in the Study Period	6.02
% of Value Sold in the Study Period	8.26

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	757	93	93.00
2022	727	94	94.38
2021	628		96.71
2020	586	98	97.55

2024 Commission Summary for Dawson County

Commercial Real Property - Current

Number of Sales	84	Median	97.89
Total Sales Price	\$45,683,199	Mean	93.97
Total Adj. Sales Price	\$45,683,199	Wgt. Mean	84.46
Total Assessed Value	\$38,585,573	Average Assessed Value of the Base	\$325,382
Avg. Adj. Sales Price	\$543,848	Avg. Assessed Value	\$459,352

Confidence Interval - Current

95% Median C.I	93.28 to 99.79
95% Wgt. Mean C.I	75.60 to 93.33
95% Mean C.I	89.01 to 98.93
% of Value of the Class of all Real Property Value in the County	10.65
% of Records Sold in the Study Period	6.73
% of Value Sold in the Study Period	9.50

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	95	100	99.79
2022	76	95	95.43
2021	71		95.43
2020	94	95	95.38

24 Dawson
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 614
 Total Sales Price : 122,082,937
 Total Adj. Sales Price : 122,082,937
 Total Assessed Value : 113,664,763
 Avg. Adj. Sales Price : 198,832
 Avg. Assessed Value : 185,122

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 98
 COD : 18.34
 PRD : 105.73

COV : 27.05
 STD : 26.63
 Avg. Abs. Dev : 17.39
 MAX Sales Ratio : 306.09
 MIN Sales Ratio : 29.72

95% Median C.I. : 93.59 to 96.30
 95% Wgt. Mean C.I. : 91.02 to 95.19
 95% Mean C.I. : 96.32 to 100.54

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	104	106.05	114.30	105.95	21.13	107.88	56.28	306.09	102.98 to 110.47	166,252	176,143	
01-JAN-22 To 31-MAR-22	61	96.09	101.34	96.30	16.19	105.23	58.26	212.20	92.79 to 98.63	164,671	158,585	
01-APR-22 To 30-JUN-22	115	96.63	98.36	96.41	16.50	102.02	29.72	165.72	93.61 to 99.97	196,110	189,080	
01-JUL-22 To 30-SEP-22	87	93.31	96.42	92.30	19.42	104.46	43.78	184.43	86.88 to 97.01	209,150	193,054	
01-OCT-22 To 31-DEC-22	59	93.20	92.78	88.39	16.65	104.97	55.69	171.18	85.51 to 96.24	233,942	206,789	
01-JAN-23 To 31-MAR-23	50	94.83	95.45	95.10	13.57	100.37	59.75	163.46	88.42 to 98.73	194,966	185,417	
01-APR-23 To 30-JUN-23	67	89.68	90.29	85.21	15.39	105.96	48.96	141.87	85.53 to 93.59	220,515	187,892	
01-JUL-23 To 30-SEP-23	71	92.27	89.74	83.40	16.87	107.60	49.84	140.92	83.55 to 96.50	220,756	184,116	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	367	97.57	102.91	97.72	19.39	105.31	29.72	306.09	95.25 to 99.94	185,515	181,287	
01-OCT-22 To 30-SEP-23	247	92.32	91.77	87.28	15.84	105.14	48.96	171.18	89.68 to 93.99	218,619	190,819	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	322	94.80	97.38	93.53	17.36	104.12	29.72	212.20	93.31 to 96.63	200,609	187,622	
<u>ALL</u>	614	94.80	98.43	93.10	18.34	105.73	29.72	306.09	93.59 to 96.30	198,832	185,122	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	193	93.24	96.03	93.64	18.51	102.55	48.96	186.31	90.67 to 98.62	195,720	183,274	
2	134	96.21	101.60	97.75	10.14	103.94	65.50	306.09	95.17 to 97.57	141,231	138,058	
3	154	94.17	98.29	94.01	19.17	104.55	46.84	182.17	89.68 to 99.28	171,391	161,120	
4	27	92.90	107.96	95.53	33.82	113.01	58.96	271.23	77.86 to 120.90	140,085	133,818	
5	38	91.96	93.33	91.52	18.18	101.98	56.19	143.64	82.39 to 105.92	446,984	409,063	
7	16	91.82	92.14	67.89	22.11	135.72	55.69	163.46	64.97 to 110.85	319,406	216,856	
8	41	93.20	98.64	94.56	26.98	104.31	29.72	181.03	84.77 to 110.45	266,345	251,863	
9	11	92.94	106.48	92.51	36.08	115.10	43.78	202.86	65.63 to 183.79	199,218	184,288	
<u>ALL</u>	614	94.80	98.43	93.10	18.34	105.73	29.72	306.09	93.59 to 96.30	198,832	185,122	

**24 Dawson
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 614
 Total Sales Price : 122,082,937
 Total Adj. Sales Price : 122,082,937
 Total Assessed Value : 113,664,763
 Avg. Adj. Sales Price : 198,832
 Avg. Assessed Value : 185,122

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 98
 COD : 18.34
 PRD : 105.73

COV : 27.05
 STD : 26.63
 Avg. Abs. Dev : 17.39
 MAX Sales Ratio : 306.09
 MIN Sales Ratio : 29.72

95% Median C.I. : 93.59 to 96.30
 95% Wgt. Mean C.I. : 91.02 to 95.19
 95% Mean C.I. : 96.32 to 100.54

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	576	94.85	98.77	93.36	18.37	105.79	29.72	306.09	93.61 to 96.50	182,461	170,348
06	38	91.96	93.33	91.52	18.18	101.98	56.19	143.64	82.39 to 105.92	446,984	409,063
07											
<u>ALL</u>	<u>614</u>	<u>94.80</u>	<u>98.43</u>	<u>93.10</u>	<u>18.34</u>	<u>105.73</u>	<u>29.72</u>	<u>306.09</u>	<u>93.59 to 96.30</u>	<u>198,832</u>	<u>185,122</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	163.46	163.46	163.46	00.00	100.00	163.46	163.46	N/A	12,500	20,433
Less Than 30,000	8	138.69	158.97	167.13	30.27	95.12	102.44	306.09	102.44 to 306.09	18,688	31,232
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	614	94.80	98.43	93.10	18.34	105.73	29.72	306.09	93.59 to 96.30	198,832	185,122
Greater Than 14,999	613	94.77	98.32	93.10	18.25	105.61	29.72	306.09	93.55 to 96.30	199,136	185,390
Greater Than 29,999	606	94.58	97.63	93.01	17.73	104.97	29.72	271.23	93.53 to 96.09	201,210	187,153
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	163.46	163.46	163.46	00.00	100.00	163.46	163.46	N/A	12,500	20,433
15,000 TO 29,999	7	130.63	158.33	167.46	33.14	94.55	102.44	306.09	102.44 to 306.09	19,571	32,775
30,000 TO 59,999	35	127.52	134.90	135.68	26.74	99.43	29.72	271.23	111.01 to 152.94	46,086	62,527
60,000 TO 99,999	91	103.99	109.43	108.76	19.67	100.62	56.28	212.20	97.34 to 109.96	81,304	88,430
100,000 TO 149,999	129	93.65	95.41	95.02	16.03	100.41	46.84	154.97	92.21 to 96.63	126,127	119,847
150,000 TO 249,999	185	92.41	91.90	91.94	13.17	99.96	49.60	171.18	90.17 to 93.69	188,636	173,432
250,000 TO 499,999	143	93.31	91.60	91.26	13.79	100.37	43.78	143.64	90.09 to 97.74	321,271	293,180
500,000 TO 999,999	19	92.71	93.96	92.89	17.82	101.15	63.16	129.64	80.98 to 112.22	590,105	548,175
1,000,000 +	4	63.74	73.34	71.61	22.34	102.42	55.69	110.19	N/A	1,150,000	823,493
<u>ALL</u>	<u>614</u>	<u>94.80</u>	<u>98.43</u>	<u>93.10</u>	<u>18.34</u>	<u>105.73</u>	<u>29.72</u>	<u>306.09</u>	<u>93.59 to 96.30</u>	<u>198,832</u>	<u>185,122</u>

24 Dawson
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 84
Total Sales Price : 45,683,199
Total Adj. Sales Price : 45,683,199
Total Assessed Value : 38,585,573
Avg. Adj. Sales Price : 543,848
Avg. Assessed Value : 459,352

MEDIAN : 98
WGT. MEAN : 84
MEAN : 94
COD : 14.88
PRD : 111.26

COV : 24.70
STD : 23.21
Avg. Abs. Dev : 14.57
MAX Sales Ratio : 206.82
MIN Sales Ratio : 39.25

95% Median C.I. : 93.28 to 99.79
95% Wgt. Mean C.I. : 75.60 to 93.33
95% Mean C.I. : 89.01 to 98.93

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	3	100.75	115.07	106.42	14.33	108.13	100.57	143.90	N/A	125,000	133,022	
01-JAN-21 To 31-MAR-21	7	99.79	96.70	91.46	05.29	105.73	82.29	106.56	82.29 to 106.56	733,871	671,218	
01-APR-21 To 30-JUN-21	6	101.59	100.26	97.68	09.64	102.64	78.73	121.00	78.73 to 121.00	195,583	191,038	
01-JUL-21 To 30-SEP-21	7	101.39	101.90	99.91	03.52	101.99	93.02	111.43	93.02 to 111.43	222,857	222,647	
01-OCT-21 To 31-DEC-21	17	99.87	103.59	107.12	06.65	96.70	93.28	145.31	96.57 to 110.17	142,962	153,140	
01-JAN-22 To 31-MAR-22	5	93.25	86.96	84.20	09.50	103.28	62.56	98.43	N/A	111,000	93,464	
01-APR-22 To 30-JUN-22	9	90.62	93.75	78.66	30.90	119.18	39.25	206.82	50.14 to 98.64	674,028	530,200	
01-JUL-22 To 30-SEP-22	10	77.04	81.37	76.47	18.57	106.41	59.26	106.35	65.96 to 98.99	1,368,000	1,046,083	
01-OCT-22 To 31-DEC-22	7	95.63	96.31	92.64	19.54	103.96	63.10	151.12	63.10 to 151.12	204,286	189,260	
01-JAN-23 To 31-MAR-23	8	69.94	70.29	83.61	23.13	84.07	41.98	101.95	41.98 to 101.95	1,563,250	1,306,998	
01-APR-23 To 30-JUN-23	4	97.53	94.24	92.24	10.76	102.17	75.54	106.38	N/A	80,000	73,792	
01-JUL-23 To 30-SEP-23	1	89.76	89.76	89.76	00.00	100.00	89.76	89.76	N/A	450,000	403,939	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	23	100.63	101.61	94.62	07.25	107.39	78.73	143.90	99.79 to 102.24	358,504	339,232	
01-OCT-21 To 30-SEP-22	41	96.85	93.98	80.52	15.54	116.72	39.25	206.82	93.25 to 98.64	554,429	446,422	
01-OCT-22 To 30-SEP-23	20	86.09	85.16	84.86	20.77	100.35	41.98	151.12	75.46 to 98.64	735,300	623,995	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	37	100.03	101.43	97.14	06.44	104.42	78.73	145.31	98.21 to 101.39	278,404	270,450	
01-JAN-22 To 31-DEC-22	31	90.62	89.24	78.34	21.26	113.91	39.25	206.82	75.03 to 98.43	701,008	549,186	
<u>ALL</u>	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	78	97.90	93.33	84.50	13.48	110.45	39.25	151.12	93.28 to 99.87	578,958	489,235	
2	6	94.79	102.24	81.08	34.22	126.10	54.61	206.82	54.61 to 206.82	87,417	70,880	
<u>ALL</u>	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352	

24 Dawson
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352
04											
<u>ALL</u>	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	97.39	97.39	97.59	00.84	99.80	96.57	98.20	N/A	20,000	19,518
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352
Greater Than 14,999	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352
Greater Than 29,999	82	97.90	93.89	84.45	15.23	111.18	39.25	206.82	93.25 to 99.80	556,624	470,080
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	97.39	97.39	97.59	00.84	99.80	96.57	98.20	N/A	20,000	19,518
30,000 TO 59,999	10	101.59	114.49	117.99	21.24	97.03	85.27	206.82	86.15 to 143.90	41,550	49,025
60,000 TO 99,999	20	95.18	90.19	89.65	11.80	100.60	56.44	111.43	78.73 to 100.47	77,575	69,545
100,000 TO 149,999	8	99.82	100.04	99.28	16.00	100.77	63.42	151.12	63.42 to 151.12	120,563	119,697
150,000 TO 249,999	17	98.43	92.92	92.17	14.26	100.81	54.61	145.31	75.03 to 100.75	184,021	169,615
250,000 TO 499,999	14	99.13	96.58	96.98	08.63	99.59	63.10	112.71	89.76 to 106.90	330,250	320,266
500,000 TO 999,999	6	82.45	77.00	77.95	26.57	98.78	41.98	106.35	41.98 to 106.35	622,500	485,219
1,000,000 TO 1,999,999	2	69.64	69.64	77.19	43.64	90.22	39.25	100.03	N/A	1,489,875	1,150,043
2,000,000 TO 4,999,999	3	90.62	90.16	91.96	05.63	98.04	82.29	97.58	N/A	3,415,033	3,140,393
5,000,000 TO 9,999,999	1	59.26	59.26	59.26	00.00	100.00	59.26	59.26	N/A	7,000,000	4,148,044
10,000,000 +	1	86.91	86.91	86.91	00.00	100.00	86.91	86.91	N/A	11,000,000	9,560,017
<u>ALL</u>	84	97.89	93.97	84.46	14.88	111.26	39.25	206.82	93.28 to 99.79	543,848	459,352

24 Dawson
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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 WGT. MEAN : 84
 MEAN : 94
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 PRD : 111.26

COV : 24.70
 STD : 23.21
 Avg. Abs. Dev : 14.57
 MAX Sales Ratio : 206.82
 MIN Sales Ratio : 39.25

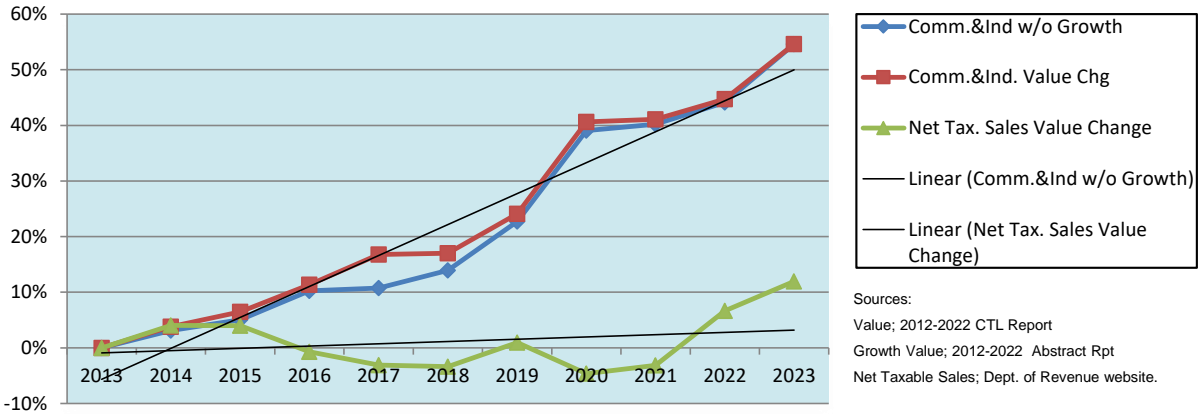
95% Median C.I. : 93.28 to 99.79
 95% Wgt. Mean C.I. : 75.60 to 93.33
 95% Mean C.I. : 89.01 to 98.93

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
319	2	78.95	78.95	63.07	24.94	125.18	59.26	98.64	N/A	3,875,000	2,443,907
326	1	97.58	97.58	97.58	00.00	100.00	97.58	97.58	N/A	4,900,000	4,781,190
342	1	89.76	89.76	89.76	00.00	100.00	89.76	89.76	N/A	450,000	403,939
343	1	99.79	99.79	99.79	00.00	100.00	99.79	99.79	N/A	350,000	349,277
344	16	96.63	94.60	76.36	13.24	123.89	39.25	151.12	86.08 to 100.99	199,953	152,676
346	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	109,000	69,125
349	1	73.15	73.15	73.15	00.00	100.00	73.15	73.15	N/A	500,000	365,733
350	5	101.95	104.62	102.26	06.60	102.31	93.28	121.00	N/A	67,400	68,923
352	3	98.21	88.59	86.48	11.40	102.44	66.98	100.57	N/A	181,833	157,258
353	12	94.48	92.60	84.90	16.11	109.07	63.10	143.90	78.73 to 102.24	322,592	273,887
381	1	112.71	112.71	112.71	00.00	100.00	112.71	112.71	N/A	350,000	394,489
384	2	99.04	99.04	99.64	00.85	99.40	98.20	99.87	N/A	90,000	89,678
386	3	101.62	97.85	96.34	10.13	101.57	80.53	111.41	N/A	284,117	273,726
390	1	54.61	54.61	54.61	00.00	100.00	54.61	54.61	N/A	230,000	125,610
406	7	98.64	98.73	100.21	04.32	98.52	86.15	111.43	86.15 to 111.43	60,929	61,057
407	1	145.31	145.31	145.31	00.00	100.00	145.31	145.31	N/A	225,000	326,956
412	1	100.03	100.03	100.03	00.00	100.00	100.03	100.03	N/A	1,860,000	1,860,535
419	1	95.63	95.63	95.63	00.00	100.00	95.63	95.63	N/A	400,000	382,531
442	6	99.71	112.95	106.58	27.76	105.98	69.94	206.82	69.94 to 206.82	143,167	152,592
444	2	101.01	101.01	100.99	00.38	100.02	100.63	101.39	N/A	156,250	157,804
470	1	106.56	106.56	106.56	00.00	100.00	106.56	106.56	N/A	125,000	133,195
471	5	75.54	77.36	75.42	12.80	102.57	56.44	94.54	N/A	90,500	68,252
494	1	86.91	86.91	86.91	00.00	100.00	86.91	86.91	N/A	11,000,000	9,560,017
528	7	91.75	84.39	85.94	16.92	98.20	41.98	106.90	41.98 to 106.90	728,357	625,970
531	1	50.14	50.14	50.14	00.00	100.00	50.14	50.14	N/A	650,000	325,902
544	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	650,000	691,274
<u>ALL</u>	<u>84</u>	<u>97.89</u>	<u>93.97</u>	<u>84.46</u>	<u>14.88</u>	<u>111.26</u>	<u>39.25</u>	<u>206.82</u>	<u>93.28 to 99.79</u>	<u>543,848</u>	<u>459,352</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 213,323,805	\$ 1,858,302	0.87%	\$ 211,465,503		\$ 251,333,062	
2013	\$ 221,466,541	\$ 1,469,330	0.66%	\$ 219,997,211	3.13%	\$ 261,451,460	4.03%
2014	\$ 227,126,167	\$ 3,004,885	1.32%	\$ 224,121,282	1.20%	\$ 261,368,154	-0.03%
2015	\$ 237,585,741	\$ 2,412,203	1.02%	\$ 235,173,538	3.54%	\$ 249,544,797	-4.52%
2016	\$ 249,127,319	\$ 12,869,825	5.17%	\$ 236,257,494	-0.56%	\$ 243,507,459	-2.42%
2017	\$ 249,577,923	\$ 6,526,312	2.61%	\$ 243,051,611	-2.44%	\$ 242,800,466	-0.29%
2018	\$ 264,743,511	\$ 2,927,365	1.11%	\$ 261,816,146	4.90%	\$ 253,699,738	4.49%
2019	\$ 300,005,639	\$ 3,372,581	1.12%	\$ 296,633,058	12.05%	\$ 239,684,757	-5.52%
2020	\$ 300,999,457	\$ 1,881,259	0.63%	\$ 299,118,198	-0.30%	\$ 243,461,321	1.58%
2021	\$ 308,763,102	\$ 1,344,805	0.44%	\$ 307,418,297	2.13%	\$ 268,036,771	10.09%
2022	\$ 329,796,527	\$ 5,191	0.00%	\$ 329,791,336	6.81%	\$ 281,356,303	4.97%
2023	\$ 378,632,515	\$ 12,728,145	3.36%	\$ 365,904,370	10.95%	\$ 291,795,094	3.71%
Ann %chg	5.51%			Average	3.77%	1.10%	1.46%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	3.13%	3.82%	4.03%
2014	5.06%	6.47%	3.99%
2015	10.24%	11.37%	-0.71%
2016	10.75%	16.78%	-3.11%
2017	13.94%	16.99%	-3.39%
2018	22.73%	24.10%	0.94%
2019	39.05%	40.63%	-4.63%
2020	40.22%	41.10%	-3.13%
2021	44.11%	44.74%	6.65%
2022	54.60%	54.60%	11.95%
2023	71.53%	77.49%	16.10%

County Number	24
County Name	Dawson

24 Dawson
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 84
Total Sales Price : 79,492,362
Total Adj. Sales Price : 79,492,362
Total Assessed Value : 50,207,536
Avg. Adj. Sales Price : 946,338
Avg. Assessed Value : 597,709

MEDIAN : 70
WGT. MEAN : 63
MEAN : 67
COD : 19.52
PRD : 106.27

COV : 23.78
STD : 15.96
Avg. Abs. Dev : 13.62
MAX Sales Ratio : 96.23
MIN Sales Ratio : 35.90

95% Median C.I. : 62.99 to 73.48
95% Wgt. Mean C.I. : 58.74 to 67.58
95% Mean C.I. : 63.71 to 70.53

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	9	79.92	82.50	80.89	09.97	101.99	69.85	96.23	70.02 to 91.59	763,306	617,401
01-JAN-21 To 31-MAR-21	9	75.42	75.29	75.52	05.78	99.70	64.22	85.84	69.66 to 81.37	828,135	625,404
01-APR-21 To 30-JUN-21	8	78.63	75.45	77.63	13.35	97.19	46.21	95.23	46.21 to 95.23	941,884	731,210
01-JUL-21 To 30-SEP-21	5	72.77	69.61	69.48	04.81	100.19	64.02	73.48	N/A	848,679	589,654
01-OCT-21 To 31-DEC-21	9	61.01	62.66	63.37	12.23	98.88	44.22	81.69	55.99 to 76.23	629,324	398,802
01-JAN-22 To 31-MAR-22	7	86.22	82.63	83.97	11.56	98.40	65.33	96.23	65.33 to 96.23	696,429	584,769
01-APR-22 To 30-JUN-22	3	60.38	67.76	64.68	16.56	104.76	56.45	86.44	N/A	1,042,788	674,487
01-JUL-22 To 30-SEP-22	1	78.08	78.08	78.08	00.00	100.00	78.08	78.08	N/A	224,000	174,904
01-OCT-22 To 31-DEC-22	8	55.78	56.85	53.06	14.27	107.14	44.10	75.64	44.10 to 75.64	826,340	438,458
01-JAN-23 To 31-MAR-23	14	49.12	54.13	48.84	19.99	110.83	41.96	81.36	42.04 to 70.46	1,505,681	735,353
01-APR-23 To 30-JUN-23	9	51.67	59.35	56.37	28.84	105.29	35.90	90.06	45.54 to 83.81	1,120,267	631,448
01-JUL-23 To 30-SEP-23	2	47.70	47.70	49.67	07.48	96.03	44.13	51.26	N/A	863,500	428,873
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	31	75.42	76.51	76.56	10.18	99.93	46.21	96.23	72.77 to 81.37	841,981	644,619
01-OCT-21 To 30-SEP-22	20	69.04	71.19	71.13	17.92	100.08	44.22	96.23	60.38 to 81.69	694,564	494,048
01-OCT-22 To 30-SEP-23	33	50.96	55.82	51.50	20.62	108.39	35.90	90.06	46.80 to 60.18	1,196,959	616,466
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	31	72.90	70.75	72.37	11.81	97.76	44.22	95.23	64.22 to 76.23	803,083	581,155
01-JAN-22 To 31-DEC-22	19	65.33	69.19	66.04	20.73	104.77	44.10	96.23	56.45 to 86.22	780,952	515,759
<u>ALL</u>	84	69.76	67.12	63.16	19.52	106.27	35.90	96.23	62.99 to 73.48	946,338	597,709

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	80	70.24	67.90	63.62	19.03	106.73	35.90	96.23	63.52 to 74.72	950,511	604,681
2	4	50.77	51.34	53.11	12.72	96.67	44.22	59.60	N/A	862,877	458,258
<u>ALL</u>	84	69.76	67.12	63.16	19.52	106.27	35.90	96.23	62.99 to 73.48	946,338	597,709

24 Dawson
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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 Avg. Assessed Value : 597,709

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 WGT. MEAN : 63
 MEAN : 67
 COD : 19.52
 PRD : 106.27

COV : 23.78
 STD : 15.96
 Avg. Abs. Dev : 13.62
 MAX Sales Ratio : 96.23
 MIN Sales Ratio : 35.90

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 95% Wgt. Mean C.I. : 58.74 to 67.58
 95% Mean C.I. : 63.71 to 70.53

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	44	71.38	68.12	61.16	18.65	111.38	41.96	95.23	61.01 to 76.93	957,456	585,590
1	44	71.38	68.12	61.16	18.65	111.38	41.96	95.23	61.01 to 76.93	957,456	585,590
Dry											
County	2	69.27	69.27	67.82	12.73	102.14	60.45	78.08	N/A	267,820	181,639
1	2	69.27	69.27	67.82	12.73	102.14	60.45	78.08	N/A	267,820	181,639
Grass											
County	15	72.90	69.35	70.51	12.55	98.35	44.13	88.21	59.60 to 76.23	907,077	639,584
1	14	73.03	70.05	71.85	12.12	97.49	44.13	88.21	58.10 to 82.54	865,440	621,841
2	1	59.60	59.60	59.60	00.00	100.00	59.60	59.60	N/A	1,490,000	887,987
ALL	84	69.76	67.12	63.16	19.52	106.27	35.90	96.23	62.99 to 73.48	946,338	597,709

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	57	69.85	67.75	61.75	20.60	109.72	41.96	96.23	61.01 to 76.58	1,035,192	639,192
1	57	69.85	67.75	61.75	20.60	109.72	41.96	96.23	61.01 to 76.58	1,035,192	639,192
Dry											
County	2	69.27	69.27	67.82	12.73	102.14	60.45	78.08	N/A	267,820	181,639
1	2	69.27	69.27	67.82	12.73	102.14	60.45	78.08	N/A	267,820	181,639
Grass											
County	16	71.68	67.91	70.21	14.29	96.72	44.13	88.21	58.10 to 76.23	860,853	604,447
1	15	72.90	68.46	71.50	13.77	95.75	44.13	88.21	58.10 to 76.23	818,910	585,545
2	1	59.60	59.60	59.60	00.00	100.00	59.60	59.60	N/A	1,490,000	887,987
ALL	84	69.76	67.12	63.16	19.52	106.27	35.90	96.23	62.99 to 73.48	946,338	597,709

Dawson County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	5,513	4,701	4,701	4,436	4,117	3,950	3,430	3,810	4,959
Custer	4	3,710	3,700	3,700	3,400	3,000	3,000	2,800	2,625	3,407
Custer	5	3,710	3,700	3,700	3,400	3,000	3,000	2,700	2,625	3,443
Buffalo	1	5,812	5,614	5,614	5,476	4,237	5,125	4,763	4,763	5,373
Phelps	1	6,698	5,450	5,450	4,998	4,750	4,650	4,500	4,056	6,281
Gosper	1	5,637	4,645	4,645	3,739	n/a	3,512	3,286	3,116	5,355
Lincoln	4	3,000	2,978	2,484	2,912	3,000	2,950	2,661	2,768	2,906
Dawson	2	3,779	3,779	3,779	3,271	n/a	1,879	1,730	1,695	3,562
Lincoln	4	3,000	2,978	2,484	2,912	3,000	2,950	2,661	2,768	2,906
Frontier	1	3,649	3,573	3,573	3,603	3,555	3,555	3,500	3,443	3,623

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	2,573	2,573	2,333	2,321	2,095	1,810	1,793	2,283
Custer	4	n/a	1,600	1,550	1,300	1,300	1,200	1,130	1,130	1,381
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	1,382
Buffalo	1	2,445	2,444	2,280	2,279	2,120	2,110	1,980	1,980	2,178
Phelps	1	2,875	2,875	2,750	2,525	2,425	2,300	2,075	1,775	2,747
Gosper	1	n/a	1,875	1,782	1,684	1,545	1,318	1,251	1,251	1,766
Lincoln	4	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Dawson	2	n/a	1,566	1,565	1,397	1,397	1,217	1,036	855	1,321
Lincoln	4	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Frontier	1	1,400	1,400	1,350	1,350	1,300	n/a	1,250	1,250	1,377

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1,141	1,141	1,130	1,083	1,045	1,035	1,008	998	1,114
Custer	4	788	823	821	750	819	621	n/a	260	763
Custer	5	780	874	870	750	870	530	750	1,175	846
Buffalo	1	1,499	1,499	1,468	1,445	1,423	1,395	1,365	n/a	1,449
Phelps	1	1,393	1,349	1,300	1,248	1,200	1,151	960	1,050	1,287
Gosper	1	976	983	975	975	1,302	n/a	975	1,374	977
Lincoln	4	800	800	800	800	800	725	725	725	795
Dawson	2	780	780	626	626	626	n/a	626	n/a	640
Lincoln	4	800	800	800	800	800	725	725	725	795
Frontier	1	730	730	730	n/a	730	730	730	730	730

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Custer	4	1,060	n/a	50
Custer	5	1,093	870	50
Buffalo	1	1,314	541	490
Phelps	1	1,006	1,000	35
Gosper	1	n/a	n/a	100
Lincoln	4	n/a	n/a	373
Dawson	2	n/a	n/a	50
Lincoln	4	n/a	n/a	373
Frontier	1	1,305	n/a	n/a

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

Number of Sales :	30	Median :	44	COV :	27.63	95% Median C.I. :	40.26 to 53.00
Total Sales Price :	28,088,936	Wgt. Mean :	40	STD :	12.18	95% Wgt. Mean C.I. :	29.14 to 51.37
Total Adj. Sales Price :	28,088,936	Mean :	44	Avg.Abs.Dev :	10.02	95% Mean C.I. :	39.53 to 48.63
Total Assessed Value :	11,307,381						
Avg. Adj. Sales Price :	936,298	COD :	22.82	MAX Sales Ratio :	63.49		
Avg. Assessed Value :	376,913	PRD :	109.49	MIN Sales Ratio :	15.74		

Printed : 03/28/2024

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	2	53.81	53.81	50.33	13.47	106.91	46.56	61.06	N/A	770,000	387,543
01/01/2021 To 03/31/2021	5	42.81	36.86	32.47	27.98	113.52	15.74	54.25	N/A	856,656	278,167
04/01/2021 To 06/30/2021	5	55.19	54.84	54.04	06.87	101.48	44.98	63.49	N/A	895,000	483,631
07/01/2021 To 09/30/2021	2	45.60	45.60	46.13	06.40	98.85	42.68	48.52	N/A	797,990	368,089
10/01/2021 To 12/31/2021	3	40.67	36.86	33.96	12.66	108.54	27.24	42.68	N/A	927,833	315,053
01/01/2022 To 03/31/2022	2	59.38	59.38	60.07	03.20	98.85	57.48	61.27	N/A	585,000	351,411
04/01/2022 To 06/30/2022	1	40.26	40.26	40.26		100.00	40.26	40.26	N/A	1,258,497	506,624
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	3	34.26	35.79	34.10	07.27	104.96	32.82	40.30	N/A	1,047,213	357,109
01/01/2023 To 03/31/2023	5	32.50	35.90	32.75	17.75	109.62	28.82	53.00	N/A	1,389,208	454,986
04/01/2023 To 06/30/2023	2	54.36	54.36	54.33	02.80	100.06	52.84	55.87	N/A	447,500	243,130
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	14	47.54	46.95	44.73	19.35	104.96	15.74	63.49	42.68 to 55.49	849,590	380,018
10/01/2021 To 09/30/2022	6	41.68	44.93	41.34	21.31	108.68	27.24	61.27	27.24 to 61.27	868,666	359,101
10/01/2022 To 09/30/2023	10	34.59	39.56	34.90	22.64	113.35	28.82	55.87	30.25 to 53.00	1,098,268	383,252
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	15	44.98	44.02	41.79	20.99	105.34	15.74	63.49	40.67 to 55.03	875,851	366,022
01/01/2022 To 12/31/2022	6	40.28	44.40	40.95	21.40	108.42	32.82	61.27	32.82 to 61.27	928,356	380,129
<u>ALL</u>											
10/01/2020 To 09/30/2023	30	43.90	44.08	40.26	22.82	109.49	15.74	63.49	40.26 to 53.00	936,298	376,913

AGRICULTURAL - BASE STAT

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Date Range : 10/01/2020 to 09/30/2023 Posted Before : 01/31/2024

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Total Adj. Sales Price :	28,088,936	Mean :	44	Avg.Abs.Dev :	10.02	95% Mean C.I. :	39.53 to 48.63
Total Assessed Value :	11,307,381						
Avg. Adj. Sales Price :	936,298	COD :	22.82	MAX Sales Ratio :	63.49		
Avg. Assessed Value :	376,913	PRD :	109.49	MIN Sales Ratio :	15.74		

Printed : 03/28/2024

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	29	44.98	44.66	40.98	21.68	108.98	15.74	63.49	40.26 to 54.25	917,205	375,912
2	1	27.24	27.24	27.24		100.00	27.24	27.24	N/A	1,490,000	405,936
<u>ALL</u>											
10/01/2020 To 09/30/2023	30	43.90	44.08	40.26	22.82	109.49	15.74	63.49	40.26 to 53.00	936,298	376,913

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
100009											
210180											
240001	1	15.74	15.74	15.74		100.00	15.74	15.74	N/A	1,330,179	209,328
240004											
240011	27	46.44	46.46	42.98	18.52	108.10	28.82	63.49	40.30 to 55.03	901,158	387,303
240020											
240101	1	25.06	25.06	25.06		100.00	25.06	25.06	N/A	937,500	234,927
320095	1	27.24	27.24	27.24		100.00	27.24	27.24	N/A	1,490,000	405,936
370030											
<u>ALL</u>											
10/01/2020 To 09/30/2023	30	43.90	44.08	40.26	22.82	109.49	15.74	63.49	40.26 to 53.00	936,298	376,913

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Printed : 03/28/2024

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	19	46.56	45.88	40.54	21.52	113.17	28.82	63.49	34.26 to 55.87	930,896	377,401
1	19	46.56	45.88	40.54	21.52	113.17	28.82	63.49	34.26 to 55.87	930,896	377,401
<u>Dry</u>											
County	1	40.30	40.30	40.30		100.00	40.30	40.30	N/A	311,640	125,583
1	1	40.30	40.30	40.30		100.00	40.30	40.30	N/A	311,640	125,583
<u>Grass</u>											
County	6	36.11	37.21	36.43	40.24	102.14	15.74	55.19	15.74 to 55.19	1,165,447	424,519
1	5	44.98	39.20	38.91	30.86	100.75	15.74	55.19	N/A	1,100,536	428,236
2	1	27.24	27.24	27.24		100.00	27.24	27.24	N/A	1,490,000	405,936
<u>ALL</u>											
10/01/2020 To 09/30/2023	30	43.90	44.08	40.26	22.82	109.49	15.74	63.49	40.26 to 53.00	936,298	376,913

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	20	46.50	45.90	40.85	20.49	112.36	28.82	63.49	34.92 to 54.25	932,631	380,953
1	20	46.50	45.90	40.85	20.49	112.36	28.82	63.49	34.92 to 54.25	932,631	380,953
<u>Dry</u>											
County	1	40.30	40.30	40.30		100.00	40.30	40.30	N/A	311,640	125,583
1	1	40.30	40.30	40.30		100.00	40.30	40.30	N/A	311,640	125,583
<u>Grass</u>											
County	6	36.11	37.21	36.43	40.24	102.14	15.74	55.19	15.74 to 55.19	1,165,447	424,519
1	5	44.98	39.20	38.91	30.86	100.75	15.74	55.19	N/A	1,100,536	428,236
2	1	27.24	27.24	27.24		100.00	27.24	27.24	N/A	1,490,000	405,936
<u>ALL</u>											

10/01/2020 To 09/30/2023

30

43.90

44.08

40.26

22.82

109.49

15.74

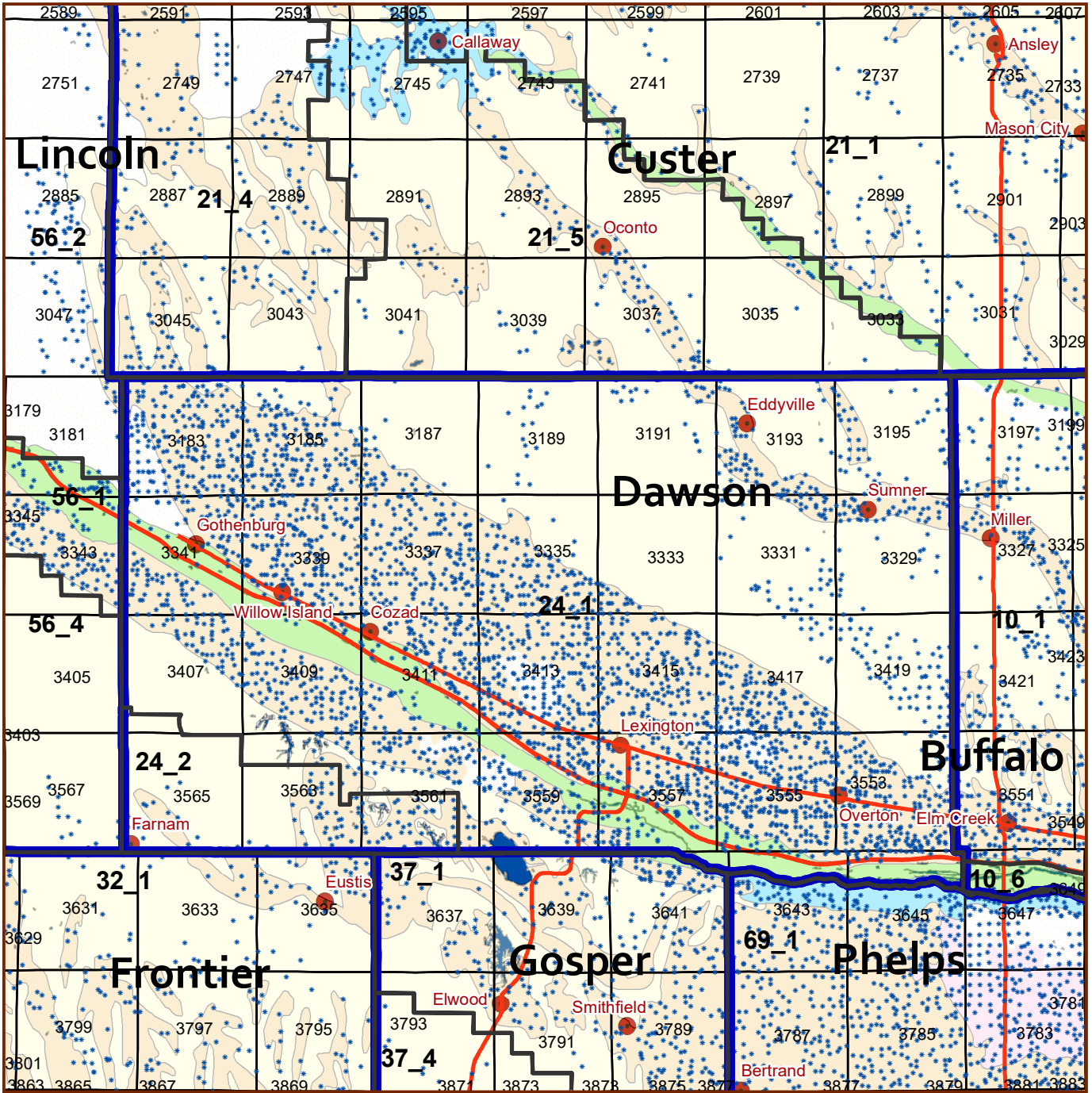
63.49

40.26 to 53.00

936,298

376,913

DAWSON COUNTY



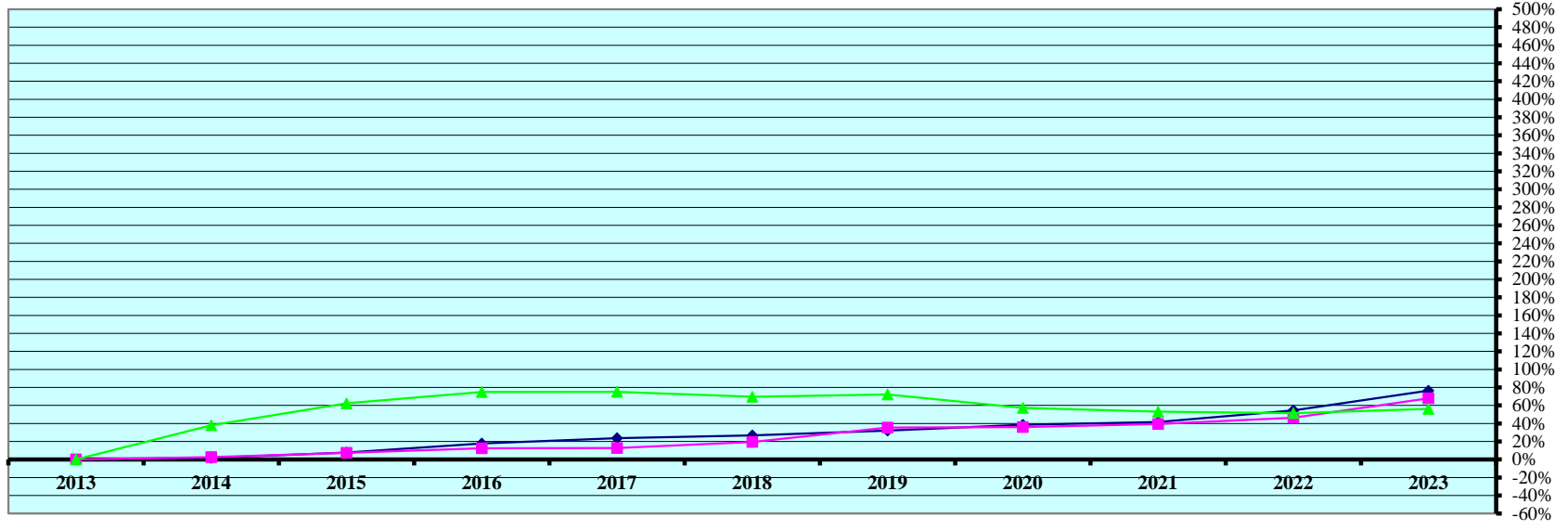
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	655,852,170	-	-	-	221,466,541	-	-	-	1,011,158,114	-	-	-
2014	668,039,748	12,187,578	1.86%	1.86%	227,126,167	5,659,626	2.56%	2.56%	1,395,591,635	384,433,521	38.02%	38.02%
2015	707,005,113	38,965,365	5.83%	7.80%	237,585,741	10,459,574	4.61%	7.28%	1,641,643,143	246,051,508	17.63%	62.35%
2016	773,044,351	66,039,238	9.34%	17.87%	249,127,319	11,541,578	4.86%	12.49%	1,769,967,049	128,323,906	7.82%	75.04%
2017	810,261,475	37,217,124	4.81%	23.54%	249,577,923	450,604	0.18%	12.69%	1,770,728,075	761,026	0.04%	75.12%
2018	831,155,570	20,894,095	2.58%	26.73%	264,743,511	15,165,588	6.08%	19.54%	1,714,996,890	-55,731,185	-3.15%	69.61%
2019	866,943,677	35,788,107	4.31%	32.19%	300,005,639	35,262,128	13.32%	35.46%	1,741,232,061	26,235,171	1.53%	72.20%
2020	907,838,079	40,894,402	4.72%	38.42%	300,999,457	993,818	0.33%	35.91%	1,589,427,619	-151,804,442	-8.72%	57.19%
2021	927,816,606	19,978,527	2.20%	41.47%	308,763,102	7,763,645	2.58%	39.42%	1,548,308,062	-41,119,557	-2.59%	53.12%
2022	1,013,450,614	85,634,008	9.23%	54.52%	324,433,047	15,669,945	5.08%	46.49%	1,529,878,837	-18,429,225	-1.19%	51.30%
2023	1,157,332,085	143,881,471	14.20%	76.46%	371,842,790	47,409,743	14.61%	67.90%	1,577,771,285	47,892,448	3.13%	56.04%

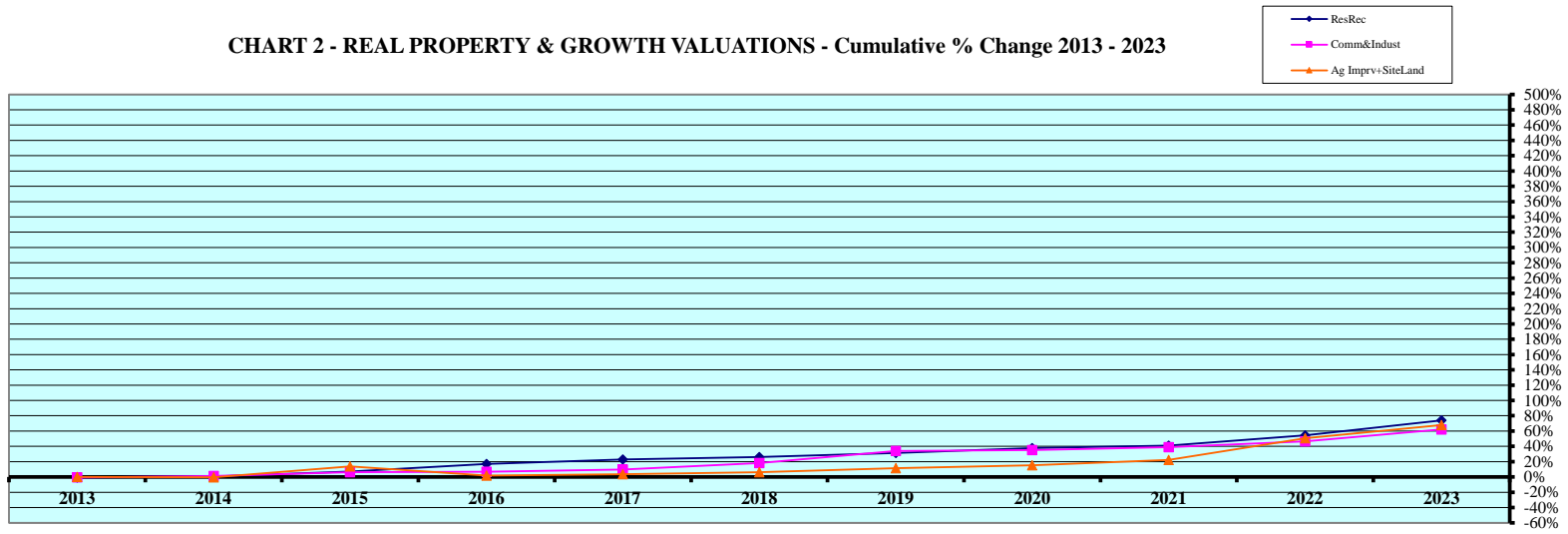
Rate Annual %chg: Residential & Recreational **5.84%** Commercial & Industrial **5.32%** Agricultural Land **4.55%**

Cnty# **24**
County **DAWSON**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	655,852,170	5,599,093	0.85%	650,253,077	-	-0.85%	221,466,541	1,469,330	0.66%	219,997,211	-	-0.66%
2014	668,039,748	8,613,745	1.29%	659,426,003	0.54%	0.54%	227,126,167	3,004,885	1.32%	224,121,282	1.20%	1.20%
2015	707,005,113	5,128,780	0.73%	701,876,333	5.07%	7.02%	237,585,741	2,412,203	1.02%	235,173,538	3.54%	6.19%
2016	773,044,351	6,499,088	0.84%	766,545,263	8.42%	16.88%	249,127,319	12,869,825	5.17%	236,257,494	-0.56%	6.68%
2017	810,261,475	4,457,116	0.55%	805,804,359	4.24%	22.86%	249,577,923	6,526,312	2.61%	243,051,611	-2.44%	9.75%
2018	831,155,570	3,590,875	0.43%	827,564,695	2.14%	26.18%	264,743,511	2,927,365	1.11%	261,816,146	4.90%	18.22%
2019	866,943,677	5,700,070	0.66%	861,243,607	3.62%	31.32%	300,005,639	3,372,581	1.12%	296,633,058	12.05%	33.94%
2020	907,838,079	3,561,798	0.39%	904,276,281	4.31%	37.88%	300,999,457	1,881,259	0.63%	299,118,198	-0.30%	35.06%
2021	927,816,606	3,392,892	0.37%	924,423,714	1.83%	40.95%	308,763,102	1,344,805	0.44%	307,418,297	2.13%	38.81%
2022	1,013,450,614	0	0.00%	1,013,450,614	9.23%	54.52%	324,433,047	5,191	0.00%	324,427,856	5.07%	46.49%
2023	1,157,332,085	16,407,405	1.42%	1,140,924,680	12.58%	73.96%	371,842,790	12,728,145	3.42%	359,114,645	10.69%	62.15%
Rate Ann%chg	5.84%			Resid & Recreat w/o growth		5.20%	5.32%			C & I w/o growth		3.63%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	82,801,209	61,221,872	144,023,081	4,899,930	3.40%	139,123,151	-	-
2014	84,405,233	64,518,622	148,923,855	5,553,356	3.73%	143,370,499	-0.45%	-0.45%
2015	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	163,813,046	10.00%	13.74%
2016	76,672,198	73,746,231	150,418,429	3,822,958	2.54%	146,595,471	-12.05%	1.79%
2017	86,428,616	67,338,039	153,766,655	4,786,701	3.11%	148,979,954	-0.96%	3.44%
2018	86,869,320	68,689,935	155,559,255	2,436,625	1.57%	153,122,630	-0.42%	6.32%
2019	92,487,232	72,071,736	164,558,968	3,921,136	2.38%	160,637,832	3.26%	11.54%
2020	97,527,409	72,991,742	170,519,151	4,414,594	2.59%	166,104,557	0.94%	15.33%
2021	99,846,807	81,119,812	180,966,619	4,880,118	2.70%	176,086,501	3.26%	22.26%
2022	107,636,909	109,174,128	216,811,037	0	0.00%	216,811,037	19.81%	50.54%
2023	123,030,652	123,152,983	246,183,635	4,434,515	1.80%	241,749,120	11.50%	67.85%
Rate Ann%chg	4.04%	7.24%	5.51%	Ag Imprv+Site w/o growth			3.49%	

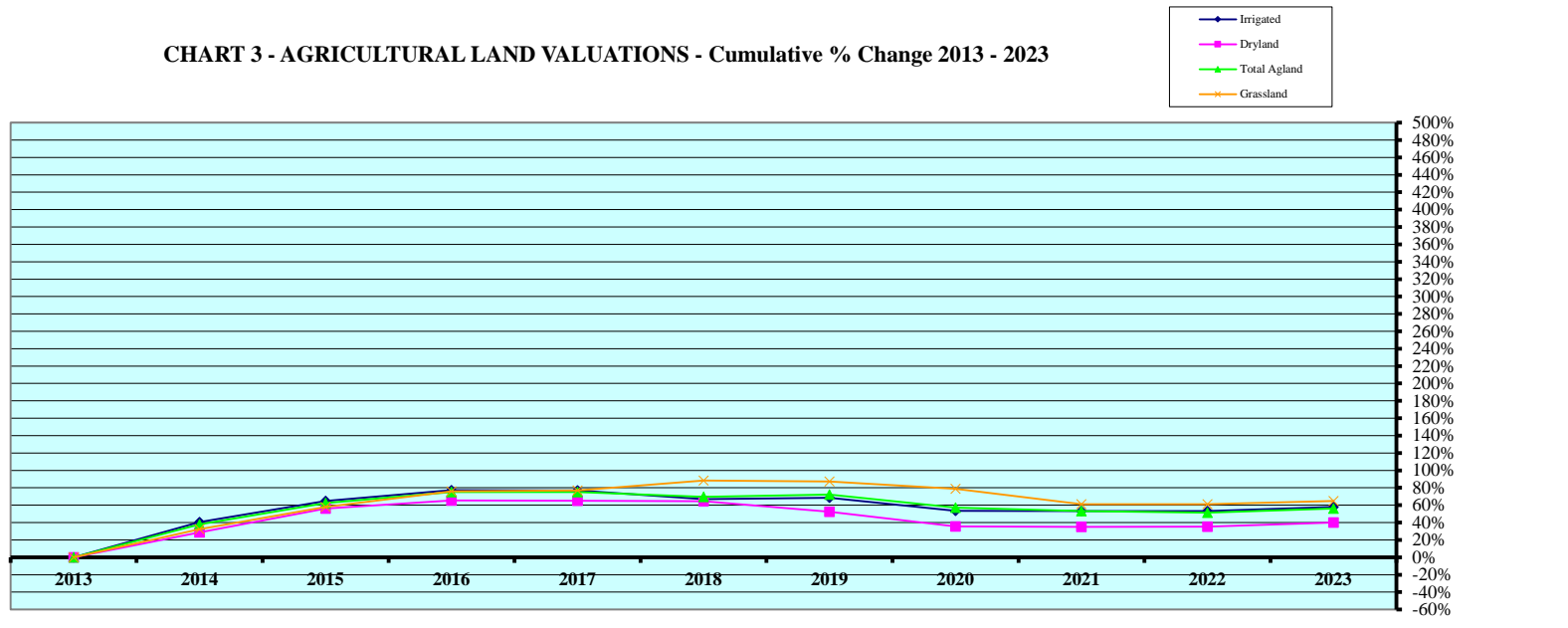
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 24
County DAWSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	790,938,354	-	-	-	36,042,108	-	-	-	166,295,951	-	-	-
2014	1,111,112,004	320,173,650	40.48%	40.48%	46,352,094	10,309,986	28.61%	28.61%	220,218,537	53,922,586	32.43%	32.43%
2015	1,304,575,715	193,463,711	17.41%	64.94%	56,272,168	9,920,074	21.40%	56.13%	262,905,140	42,686,603	19.38%	58.09%
2016	1,402,378,038	97,802,323	7.50%	77.31%	59,631,285	3,359,117	5.97%	65.45%	292,621,316	29,716,176	11.30%	75.96%
2017	1,399,450,660	-2,927,378	-0.21%	76.94%	59,501,801	-129,484	-0.22%	65.09%	294,479,194	1,857,878	0.63%	77.08%
2018	1,319,410,717	-80,039,943	-5.72%	66.82%	59,342,136	-159,665	-0.27%	64.65%	313,234,164	18,754,970	6.37%	88.36%
2019	1,333,592,124	14,181,407	1.07%	68.61%	54,898,563	-4,443,573	-7.49%	52.32%	311,373,125	-1,861,039	-0.59%	87.24%
2020	1,213,267,268	-120,324,856	-9.02%	53.40%	48,896,426	-6,002,137	-10.93%	35.66%	297,405,936	-13,967,189	-4.49%	78.84%
2021	1,211,941,705	-1,325,563	-0.11%	53.23%	48,632,337	-264,089	-0.54%	34.93%	267,873,341	-29,532,595	-9.93%	61.08%
2022	1,211,662,187	-279,518	-0.02%	53.19%	48,743,384	111,047	0.23%	35.24%	267,835,962	-37,379	-0.01%	61.06%
2023	1,249,756,083	38,093,896	3.14%	58.01%	50,470,296	1,726,912	3.54%	40.03%	274,250,630	6,414,668	2.39%	64.92%

Rate Ann.%chg: Irrigated **4.68%** Dryland **3.42%** Grassland **5.13%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	127,046	-	-	-	17,754,655	-	-	-	1,011,158,114	-	-	-
2014	128,401	1,355	1.07%	1.07%	17,780,599	25,944	0.15%	0.15%	1,395,591,635	384,433,521	38.02%	38.02%
2015	127,351	-1,050	-0.82%	0.24%	17,762,769	-17,830	-0.10%	0.05%	1,641,643,143	246,051,508	17.63%	62.35%
2016	128,274	923	0.72%	0.97%	15,208,136	-2,554,633	-14.38%	-14.34%	1,769,967,049	128,323,906	7.82%	75.04%
2017	128,364	90	0.07%	1.04%	17,168,066	1,959,920	12.89%	-3.30%	1,770,728,075	761,026	0.04%	75.12%
2018	128,364	0	0.00%	1.04%	22,881,509	5,713,453	33.28%	28.88%	1,714,996,890	-55,731,185	-3.15%	69.61%
2019	78,490	-49,874	-38.85%	-38.22%	41,289,759	18,408,250	80.45%	132.56%	1,741,232,061	26,235,171	1.53%	72.20%
2020	93,913	15,423	19.65%	-26.08%	29,764,076	-11,525,683	-27.91%	67.64%	1,589,427,619	-151,804,442	-8.72%	57.19%
2021	95,015	1,102	1.17%	-25.21%	19,765,664	-9,998,412	-33.59%	11.33%	1,548,308,062	-41,119,557	-2.59%	53.12%
2022	95,706	691	0.73%	-24.67%	1,541,598	-18,224,066	-92.20%	-91.32%	1,529,878,837	-18,429,225	-1.19%	51.30%
2023	93,586	-2,120	-2.22%	-26.34%	3,200,690	1,659,092	107.62%	-81.97%	1,577,771,285	47,892,448	3.13%	56.04%

Cnty# **24**
County **DAWSON**

Rate Ann.%chg: Total Agric Land **4.55%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	792,058,164	288,796	2,743			36,106,663	33,041	1,093			165,862,375	266,944	621		
2014	1,111,938,513	288,390	3,856	40.58%	40.58%	46,320,515	32,706	1,416	29.60%	29.60%	220,039,278	267,716	822	32.28%	32.28%
2015	1,305,705,465	288,089	4,532	17.55%	65.25%	55,799,835	32,692	1,707	20.52%	56.19%	262,866,293	268,028	981	19.32%	57.84%
2016	1,402,595,942	287,812	4,873	7.52%	77.69%	59,559,427	32,844	1,813	6.24%	65.94%	292,504,208	266,465	1,098	11.93%	76.67%
2017	1,400,365,042	287,338	4,874	0.01%	77.70%	59,638,870	32,891	1,813	-0.01%	65.93%	292,456,387	266,430	1,098	0.00%	76.66%
2018	1,320,867,229	287,085	4,601	-5.59%	67.76%	59,114,398	32,745	1,805	-0.44%	65.20%	312,925,643	268,054	1,167	6.35%	87.88%
2019	1,326,280,437	288,561	4,596	-0.10%	67.58%	57,260,590	31,753	1,803	-0.11%	65.02%	312,315,845	267,573	1,167	-0.02%	87.86%
2020	1,217,783,519	291,958	4,171	-9.25%	52.08%	50,568,672	28,870	1,752	-2.87%	60.29%	297,027,232	265,868	1,117	-4.29%	79.81%
2021	1,211,207,651	292,309	4,144	-0.66%	51.08%	49,149,402	28,318	1,736	-0.91%	58.83%	267,743,784	265,922	1,007	-9.88%	62.05%
2022	1,211,875,518	292,471	4,144	0.00%	51.08%	48,649,786	28,067	1,733	-0.13%	58.62%	267,884,862	266,132	1,007	-0.03%	62.00%
2023	1,249,929,880	292,367	4,275	3.18%	55.88%	50,446,662	28,154	1,792	3.37%	63.97%	275,824,659	265,956	1,037	3.03%	66.92%

Rate Annual %chg Average Value/Acre: 4.54%

5.07%

5.26%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2013	127,046	2,541	50			17,153,147	19,315	888			1,011,307,395	610,637	1,656		
2014	127,046	2,541	50	0.00%	0.00%	17,153,147	19,315	888	0.00%	0.00%	1,395,578,499	610,667	2,285	37.99%	37.99%
2015	127,351	2,547	50	0.00%	0.00%	17,157,036	19,329	888	-0.05%	-0.05%	1,641,655,980	610,684	2,688	17.63%	62.32%
2016	127,324	2,546	50	0.00%	0.00%	15,228,724	17,068	892	0.52%	0.47%	1,770,015,625	606,735	2,917	8.52%	76.15%
2017	128,124	2,562	50	0.00%	0.00%	15,190,616	17,050	891	-0.15%	0.33%	1,767,779,039	606,271	2,916	-0.05%	76.06%
2018	128,146	2,563	50	0.00%	0.00%	41,932,975	19,238	2,180	144.65%	145.44%	1,734,968,391	609,686	2,846	-2.41%	71.82%
2019	105,117	2,102	50	0.00%	0.00%	53,965,957	19,561	2,759	26.57%	210.66%	1,749,927,946	609,550	2,871	0.88%	73.34%
2020	101,333	2,019	50	0.38%	0.38%	26,689,320	20,621	1,294	-53.09%	45.74%	1,592,170,076	609,336	2,613	-8.98%	57.77%
2021	93,660	1,865	50	0.04%	0.41%	28,049,353	20,637	1,359	5.01%	53.05%	1,556,243,850	609,052	2,555	-2.21%	54.28%
2022	94,912	1,890	50	0.00%	0.41%	19,784,863	20,577	961	-29.26%	8.27%	1,548,289,941	609,138	2,542	-0.53%	53.47%
2023	97,154	1,934	50	0.07%	0.48%	10,253,482	3,538	2,898	201.44%	226.37%	1,586,551,837	591,949	2,680	5.45%	61.83%

24
DAWSON

Rate Annual %chg Average Value/Acre: 4.93%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
24,111	DAWSON	190,108,830	56,077,205	221,377,990	1,073,690,971	298,264,631	73,578,159	83,641,114	1,577,771,285	123,030,652	123,152,983	4,257	3,820,698,077
cnty sectorvalue % of total value:		4.98%	1.47%	5.79%	28.10%	7.81%	1.93%	2.19%	41.30%	3.22%	3.22%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,988	COZAD	10,374,039	7,256,899	11,470,770	158,510,190	54,658,049	1,949,836	0	0	0	0	0	244,219,783
16.54%	%sector of county sector	5.46%	12.94%	5.18%	14.76%	18.33%	2.65%						6.39%
	%sector of municipality	4.25%	2.97%	4.70%	64.90%	22.38%	0.80%						100.00%
88	EDDYVILLE	12,504	23,743	3,696	2,570,826	331,735	0	0	0	0	0	0	2,942,504
0.36%	%sector of county sector	0.01%	0.04%	0.00%	0.24%	0.11%							0.08%
	%sector of municipality	0.42%	0.81%	0.13%	87.37%	11.27%							100.00%
182	FARNAM	292,246	299,715	38,024	5,720,902	1,393,231	0	0	0	0	0	0	7,744,118
0.75%	%sector of county sector	0.15%	0.53%	0.02%	0.53%	0.47%							0.20%
	%sector of municipality	3.77%	3.87%	0.49%	73.87%	17.99%							100.00%
3,478	GOTHENBURG	10,054,621	4,550,026	6,160,238	192,087,051	64,028,142	16,039,267	0	330,087	0	12,021	0	293,261,453
14.42%	%sector of county sector	5.29%	8.11%	2.78%	17.89%	21.47%	21.80%		0.02%		0.01%		7.68%
	%sector of municipality	3.43%	1.55%	2.10%	65.50%	21.83%	5.47%		0.11%		0.00%		100.00%
10,348	LEXINGTON	30,895,178	6,851,290	9,069,829	335,231,381	124,227,293	19,222,612	0	0	0	0	0	525,497,583
42.92%	%sector of county sector	16.25%	12.22%	4.10%	31.22%	41.65%	26.13%						13.75%
	%sector of municipality	5.88%	1.30%	1.73%	63.79%	23.64%	3.66%						100.00%
607	OVERTON	338,630	1,194,967	3,422,176	18,673,840	4,255,244	398,092	0	8,531	0	16,155	0	28,307,635
2.52%	%sector of county sector	0.18%	2.13%	1.55%	1.74%	1.43%	0.54%		0.00%		0.01%		0.74%
	%sector of municipality	1.20%	4.22%	12.09%	65.97%	15.03%	1.41%		0.03%		0.06%		100.00%
252	SUMNER	150,360	61,630	7,324	8,410,181	904,047	0	1,780	0	0	0	0	9,535,322
1.05%	%sector of county sector	0.08%	0.11%	0.00%	0.78%	0.30%		0.00%					0.25%
	%sector of municipality	1.58%	0.65%	0.08%	88.20%	9.48%		0.02%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of municipality												
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	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
18,944	Total Municipalities	52,117,578	20,238,271	30,172,057	721,204,377	249,797,743	37,609,808	1,780	338,618	0	28,176	0	1,111,508,405
78.57%	%all municip.sectors of cnty	27.41%	36.09%	13.63%	67.17%	83.75%	51.12%	0.00%	0.02%		0.02%		29.09%

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Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,107	Value : 3,812,315,423	Growth 40,270,915	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	574	3,535,323	143	1,228,060	1,047	10,255,395	1,764	15,018,778	
02. Res Improve Land	5,901	54,331,348	181	3,214,842	1,161	54,609,384	7,243	112,155,574	
03. Res Improvements	6,570	760,656,686	187	35,586,480	1,323	338,475,953	8,080	1,134,719,119	
04. Res Total	7,144	818,523,357	330	40,029,382	2,370	403,340,732	9,844	1,261,893,471	11,658,170
% of Res Total	72.57	64.86	3.35	3.17	24.08	31.96	61.12	33.10	28.95
05. Com UnImp Land	140	3,369,691	5	98,635	25	630,302	170	4,098,628	
06. Com Improve Land	898	24,704,379	33	1,113,557	75	2,850,212	1,006	28,668,148	
07. Com Improvements	915	242,268,141	34	16,332,092	101	37,090,051	1,050	295,690,284	
08. Com Total	1,055	270,342,211	39	17,544,284	126	40,570,565	1,220	328,457,060	24,702,000
% of Com Total	86.48	82.31	3.20	5.34	10.33	12.35	7.57	8.62	61.34
09. Ind UnImp Land	3	43,350	1	254,196	0	0	4	297,546	
10. Ind Improve Land	14	819,725	7	1,227,814	2	57,485	23	2,105,024	
11. Ind Improvements	14	40,787,890	7	33,250,212	3	1,178,645	24	75,216,747	
12. Ind Total	17	41,650,965	8	34,732,222	3	1,236,130	28	77,619,317	5,250
% of Ind Total	60.71	53.66	28.57	44.75	10.71	1.59	0.17	2.04	0.01
13. Rec UnImp Land	0	0	0	0	35	2,201,910	35	2,201,910	
14. Rec Improve Land	1	780	0	0	309	30,595,938	310	30,596,718	
15. Rec Improvements	1	1,000	0	0	316	82,044,925	317	82,045,925	
16. Rec Total	1	1,780	0	0	351	114,842,773	352	114,844,553	1,625,475
% of Rec Total	0.28	0.00	0.00	0.00	99.72	100.00	2.19	3.01	4.04
Res & Rec Total	7,145	818,525,137	330	40,029,382	2,721	518,183,505	10,196	1,376,738,024	13,283,645
% of Res & Rec Total	70.08	59.45	3.24	2.91	26.69	37.64	63.30	36.11	32.99
Com & Ind Total	1,072	311,993,176	47	52,276,506	129	41,806,695	1,248	406,076,377	24,707,250
% of Com & Ind Total	85.90	76.83	3.77	12.87	10.34	10.30	7.75	10.65	61.35
17. Taxable Total	8,217	1,130,518,313	377	92,305,888	2,850	559,990,200	11,444	1,782,814,401	37,990,895
% of Taxable Total	71.80	63.41	3.29	5.18	24.90	31.41	71.05	46.76	94.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	61	284,496	11,155,550	7	67,067	1,587,287
19. Commercial	33	3,291,792	45,958,154	0	0	0
20. Industrial	1	9,406	1,300,606	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	68	351,563	12,742,837
19. Commercial	0	0	0	33	3,291,792	45,958,154
20. Industrial	0	0	0	1	9,406	1,300,606
21. Other	0	0	0	0	0	0
22. Total Sch II				102	3,652,761	60,001,597

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,433	13	85	1,531

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	15,015	1	548,667	3,499	1,358,992,603	3,501	1,359,556,285
28. Ag-Improved Land	2	13,086	0	0	1,114	429,637,695	1,116	429,650,781
29. Ag Improvements	2	57,745	0	0	1,159	240,231,954	1,161	240,289,699

30. Ag Total				4,662	2,029,496,765
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	10.01	15,015	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	2	0.00	57,745	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	1	2.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	74	72.20	1,530,200	74	72.20	1,530,200	
32. HomeSite Improv Land	459	463.39	9,912,650	459	463.39	9,912,650	
33. HomeSite Improvements	699	0.00	136,744,998	699	0.00	136,744,998	31,065
34. HomeSite Total				773	535.59	148,187,848	
35. FarmSite UnImp Land	99	289.04	764,340	100	299.05	779,355	
36. FarmSite Improv Land	856	3,020.86	8,689,907	856	3,020.86	8,689,907	
37. FarmSite Improvements	1,099	0.00	103,486,956	1,101	0.00	103,544,701	2,248,955
38. FarmSite Total				1,201	3,319.91	113,013,963	
39. Road & Ditches	3,490	8,756.31	0	3,492	8,758.76	0	
40. Other- Non Ag Use	1,054	36,280.52	90,094,434	1,054	36,280.52	90,094,434	
41. Total Section VI				1,974	48,894.78	351,296,245	2,280,020

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	212.43	235,077	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	212.43	235,077

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	162,220.33	62.62%	820,037,237	63.83%	5,055.08
46. 1A	38,995.07	15.05%	214,992,393	16.74%	5,513.32
47. 2A1	21,854.52	8.44%	102,737,271	8.00%	4,700.96
48. 2A	10,113.61	3.90%	44,863,305	3.49%	4,435.93
49. 3A1	9,655.95	3.73%	39,753,793	3.09%	4,117.03
50. 3A	4,318.04	1.67%	17,055,039	1.33%	3,949.72
51. 4A1	313.56	0.12%	1,075,510	0.08%	3,430.00
52. 4A	11,593.94	4.48%	44,171,738	3.44%	3,809.90
53. Total	259,065.02	100.00%	1,284,686,286	100.00%	4,958.93
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,055.93	39.22%	20,727,911	44.20%	2,573.00
56. 2D1	1,674.63	8.15%	4,308,819	9.19%	2,573.00
57. 2D	1,039.58	5.06%	2,425,337	5.17%	2,333.00
58. 3D1	3,193.96	15.55%	7,411,894	15.81%	2,320.60
59. 3D	611.67	2.98%	1,281,453	2.73%	2,095.01
60. 4D1	2,539.88	12.36%	4,597,198	9.80%	1,810.01
61. 4D	3,425.79	16.68%	6,142,436	13.10%	1,793.00
62. Total	20,541.44	100.00%	46,895,048	100.00%	2,282.95
Grass					
63. 1G1	18,712.46	7.84%	21,350,941	8.03%	1,141.00
64. 1G	3,457.45	1.45%	3,944,944	1.48%	1,141.00
65. 2G1	178,122.10	74.63%	201,278,081	75.67%	1,130.00
66. 2G	919.74	0.39%	996,077	0.37%	1,083.00
67. 3G1	15,528.21	6.51%	16,226,993	6.10%	1,045.00
68. 3G	2,993.99	1.25%	3,098,785	1.17%	1,035.00
69. 4G1	18,733.02	7.85%	18,882,883	7.10%	1,008.00
70. 4G	199.83	0.08%	199,431	0.07%	998.00
71. Total	238,666.80	100.00%	265,978,135	100.00%	1,114.43
Irrigated Total					
	259,065.02	49.70%	1,284,686,286	80.25%	4,958.93
Dry Total					
	20,541.44	3.94%	46,895,048	2.93%	2,282.95
Grass Total					
	238,666.80	45.79%	265,978,135	16.61%	1,114.43
72. Waste	1,833.38	0.35%	92,144	0.01%	50.26
73. Other	1,150.10	0.22%	3,186,038	0.20%	2,770.23
74. Exempt	211.02	0.04%	587,480	0.04%	2,784.00
75. Market Area Total	521,256.74	100.00%	1,600,837,651	100.00%	3,071.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,686.02	46.93%	25,266,474	49.80%	3,779.00
46. 1A	4,667.76	32.77%	17,639,469	34.76%	3,779.00
47. 2A1	224.71	1.58%	849,179	1.67%	3,779.00
48. 2A	1,530.24	10.74%	5,005,880	9.87%	3,271.30
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	195.91	1.38%	368,115	0.73%	1,879.00
51. 4A1	436.02	3.06%	754,317	1.49%	1,730.01
52. 4A	505.08	3.55%	856,115	1.69%	1,695.01
53. Total	14,245.74	100.00%	50,739,549	100.00%	3,561.73
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,101.50	40.94%	4,856,945	48.53%	1,566.00
56. 2D1	368.91	4.87%	577,345	5.77%	1,565.00
57. 2D	1,474.73	19.47%	2,060,198	20.59%	1,397.00
58. 3D1	65.46	0.86%	91,447	0.91%	1,396.99
59. 3D	21.89	0.29%	26,640	0.27%	1,216.99
60. 4D1	1,224.31	16.16%	1,268,385	12.67%	1,036.00
61. 4D	1,318.05	17.40%	1,126,936	11.26%	855.00
62. Total	7,574.85	100.00%	10,007,896	100.00%	1,321.20
Grass					
63. 1G1	779.60	3.01%	608,087	3.66%	780.00
64. 1G	1,582.16	6.10%	1,234,088	7.44%	780.00
65. 2G1	13,236.53	51.04%	8,286,072	49.92%	626.00
66. 2G	320.13	1.23%	200,402	1.21%	626.00
67. 3G1	1,331.74	5.14%	833,669	5.02%	626.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,683.56	33.48%	5,435,913	32.75%	626.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	25,933.72	100.00%	16,598,231	100.00%	640.03
Irrigated Total					
Irrigated Total	14,245.74	29.81%	50,739,549	65.59%	3,561.73
Dry Total					
Dry Total	7,574.85	15.85%	10,007,896	12.94%	1,321.20
Grass Total					
Grass Total	25,933.72	54.27%	16,598,231	21.46%	640.03
72. Waste	27.71	0.06%	1,387	0.00%	50.05
73. Other	5.34	0.01%	15,806	0.02%	2,959.93
74. Exempt	62.54	0.13%	73,611	0.10%	1,177.02
75. Market Area Total	47,787.36	100.00%	77,362,869	100.00%	1,618.90

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	140.80	520,354	273,169.96	1,334,905,481	273,310.76	1,335,425,835
77. Dry Land	3.81	9,640	18.08	28,313	28,094.40	56,864,991	28,116.29	56,902,944
78. Grass	3.02	3,446	0.00	0	264,597.50	282,572,920	264,600.52	282,576,366
79. Waste	0.00	0	0.00	0	1,861.09	93,531	1,861.09	93,531
80. Other	0.00	0	0.00	0	1,155.44	3,201,844	1,155.44	3,201,844
81. Exempt	199.65	571,410	4.33	7,764	69.58	81,917	273.56	661,091
82. Total	6.83	13,086	158.88	548,667	568,878.39	1,677,638,767	569,044.10	1,678,200,520

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	273,310.76	48.03%	1,335,425,835	79.57%	4,886.11
Dry Land	28,116.29	4.94%	56,902,944	3.39%	2,023.84
Grass	264,600.52	46.50%	282,576,366	16.84%	1,067.94
Waste	1,861.09	0.33%	93,531	0.01%	50.26
Other	1,155.44	0.20%	3,201,844	0.19%	2,771.10
Exempt	273.56	0.05%	661,091	0.04%	2,416.62
Total	569,044.10	100.00%	1,678,200,520	100.00%	2,949.16

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	23	504,910	23	504,910	192,145
83.2 Cozad	98	847,991	1,501	12,175,696	1,593	170,042,718	1,691	183,066,405	1,919,709
83.3 Cozad Rural	334	3,048,405	336	7,514,315	392	82,267,330	726	92,830,050	988,760
83.4 Eddyville	70	104,639	50	79,671	54	2,806,925	124	2,991,235	0
83.5 Farnam	66	189,476	105	262,141	107	6,296,550	173	6,748,167	6,465
83.6 Farnam Rural	20	891,340	59	6,476,120	61	21,260,475	81	28,627,935	256,145
83.7 Gothenburg	89	739,103	1,385	12,182,706	1,418	204,220,442	1,507	217,142,251	2,132,407
83.8 Gothenburg Rural	194	2,557,813	161	3,680,813	195	52,527,410	389	58,766,036	958,055
83.9 Johnson Lake	54	2,327,827	494	58,129,353	499	160,416,583	553	220,873,763	3,099,030
83.10 Lakeview Acres	1	61,560	0	0	0	0	1	61,560	0
83.11 Lexington	134	1,359,882	2,509	28,215,701	2,854	338,644,111	2,988	368,219,694	2,984,409
83.12 Lexington Rural	442	3,370,879	436	9,485,850	588	94,953,535	1,030	107,810,264	459,685
83.13 Overton	44	155,809	233	1,042,372	266	24,486,310	310	25,684,491	285,260
83.14 Overton Rural	165	1,246,276	142	2,732,750	185	40,660,535	350	44,639,561	1,575
83.15 Plum Creek Canyon	1	60,862	1	127,513	1	603,015	2	791,390	0
83.16 Sumner	53	73,205	112	179,141	125	10,142,595	178	10,394,941	0
83.17 Sumner Rural	34	185,621	29	468,150	36	6,931,600	70	7,585,371	0
84 Residential Total	1,799	17,220,688	7,553	142,752,292	8,397	1,216,765,044	10,196	1,376,738,024	13,283,645

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	2	4,673	0	0	0	0	2	4,673	0
85.2	Cozad	39	976,555	221	3,984,129	230	54,436,786	269	59,397,470	2,974,300
85.3	Cozad Rural	10	273,243	15	266,494	26	4,669,655	36	5,209,392	61,010
85.4	Eddyville	6	7,042	15	20,209	18	304,485	24	331,736	0
85.5	Farnam	5	1,965	20	45,911	20	1,421,505	25	1,469,381	0
85.6	Farnam Rural	0	0	2	12,047	3	120,535	3	132,582	0
85.7	Gothenburg	32	839,602	220	5,582,325	225	87,520,365	257	93,942,292	9,544,090
85.8	Gothenburg Rural	4	61,333	15	821,257	19	10,219,200	23	11,101,790	8,180
85.9	Johnson Lake	5	271,528	12	848,186	12	1,864,035	17	2,983,749	0
85.10	Lexington	49	1,562,226	381	15,796,359	377	140,234,330	426	157,592,915	11,837,625
85.11	Lexington Rural	10	352,213	64	2,997,394	76	59,714,435	86	63,064,042	282,045
85.12	Overton	6	17,023	34	109,862	37	4,740,095	43	4,866,980	0
85.13	Overton Rural	2	23,349	11	237,537	12	4,483,850	14	4,744,736	0
85.14	Sumner	4	5,422	16	24,085	16	874,540	20	904,047	0
85.15	Sumner Rural	0	0	3	27,377	3	303,215	3	330,592	0
86	Commercial Total	174	4,396,174	1,029	30,773,172	1,074	370,907,031	1,248	406,076,377	24,707,250

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	18,712.46	7.84%	21,350,941	8.03%	1,141.00
88. 1G	3,457.45	1.45%	3,944,944	1.48%	1,141.00
89. 2G1	178,122.10	74.63%	201,278,081	75.67%	1,130.00
90. 2G	919.74	0.39%	996,077	0.37%	1,083.00
91. 3G1	15,528.21	6.51%	16,226,993	6.10%	1,045.00
92. 3G	2,993.99	1.25%	3,098,785	1.17%	1,035.00
93. 4G1	18,733.02	7.85%	18,882,883	7.10%	1,008.00
94. 4G	199.83	0.08%	199,431	0.07%	998.00
95. Total	238,666.80	100.00%	265,978,135	100.00%	1,114.43
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	238,666.80	100.00%	265,978,135	100.00%	1,114.43
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	238,666.80	100.00%	265,978,135	100.00%	1,114.43

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	779.60	3.01%	608,087	3.66%	780.00
88. 1G	1,582.16	6.10%	1,234,088	7.44%	780.00
89. 2G1	13,236.53	51.04%	8,286,072	49.92%	626.00
90. 2G	320.13	1.23%	200,402	1.21%	626.00
91. 3G1	1,331.74	5.14%	833,669	5.02%	626.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,683.56	33.48%	5,435,913	32.75%	626.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	25,933.72	100.00%	16,598,231	100.00%	640.03
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	25,933.72	100.00%	16,598,231	100.00%	640.03
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	25,933.72	100.00%	16,598,231	100.00%	640.03

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

24 Dawson

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,073,690,971	1,261,893,471	188,202,500	17.53%	11,658,170	16.44%
02. Recreational	83,641,114	114,844,553	31,203,439	37.31%	1,625,475	35.36%
03. Ag-Homesite Land, Ag-Res Dwelling	123,030,652	148,187,848	25,157,196	20.45%	31,065	20.42%
04. Total Residential (sum lines 1-3)	1,280,362,737	1,524,925,872	244,563,135	19.10%	13,314,710	18.06%
05. Commercial	298,264,631	328,457,060	30,192,429	10.12%	24,702,000	1.84%
06. Industrial	73,578,159	77,619,317	4,041,158	5.49%	5,250	5.49%
07. Total Commercial (sum lines 5-6)	371,842,790	406,076,377	34,233,587	9.21%	24,707,250	2.56%
08. Ag-Farmsite Land, Outbuildings	104,722,887	113,013,963	8,291,076	7.92%	2,248,955	5.77%
09. Minerals	4,257	4,257	0	0.00	0	0.00%
10. Non Ag Use Land	18,430,096	90,094,434	71,664,338	388.84%		
11. Total Non-Agland (sum lines 8-10)	123,157,240	203,112,654	79,955,414	64.92%	2,248,955	63.10%
12. Irrigated	1,249,756,083	1,335,425,835	85,669,752	6.85%		
13. Dryland	50,470,296	56,902,944	6,432,648	12.75%		
14. Grassland	274,250,630	282,576,366	8,325,736	3.04%		
15. Wasteland	93,586	93,531	-55	-0.06%		
16. Other Agland	3,200,690	3,201,844	1,154	0.04%		
17. Total Agricultural Land	1,577,771,285	1,678,200,520	100,429,235	6.37%		
18. Total Value of all Real Property (Locally Assessed)	3,353,134,052	3,812,315,423	459,181,371	13.69%	40,270,915	12.49%

2024 Assessment Survey for Dawson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$535,885.68
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$150,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$27,254
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC System V3
2.	CAMA software:
	MIPS PC System V3
3.	Personal Property software:
	MIPS PC System V3
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The maps are maintained in house with the assistance of the county surveyor.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.dawson.gworks.com
8.	Who maintains the GIS software and maps?
	Gworks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Cozad, Gothenburg, and Lexington are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

1.	Appraisal Services:
	Cardinal Appraisal
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Cardinal Appraisal
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraisal firm employs Certified General Appraisers who conduct work within the county.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal service will establish valuation models, and the models are reviewed by the county assessor. The county assessor will determine the final valuations.

2024 Residential Assessment Survey for Dawson County

1.	Valuation data collection done by:																										
	The office lister, the county assessor, and the contract appraisal service.																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cozad - has not experienced the growth that Gothenburg and Lexington have over recent years; however, the market has remained active and stable.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Gothenburg - located on the western edge of the county within commuting distance to the City of North Platte. Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Eddyville, this group is one of the more depressed areas of the county. There is no school in the community and it is located off the I-80/Hwy 30 corridor in a more remote part of the county.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Cozad & Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Farnam and surrounding rural- so school in community, one of the more depressed area of the County, it is located off the I-80/Hwy corridor in a more remote area of the county.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural homes</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuilding</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.	2	Cozad - has not experienced the growth that Gothenburg and Lexington have over recent years; however, the market has remained active and stable.	3	Gothenburg - located on the western edge of the county within commuting distance to the City of North Platte. Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.	4	Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.	5	Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.	6	Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.	7	Eddyville, this group is one of the more depressed areas of the county. 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3.	List and describe the approach(es) used to estimate the market value of residential properties.																										

	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall & Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Not for the cost approach; however, market models are developed for each valuation grouping.
6.	Describe the methodology used to determine the residential lot values?
	All lot values are arrived at using a cost per square foot analysis; for leasehold vales at the lake, the value is often determined using a residual method.
7.	How are rural residential site values developed?
	Rural residential site values are derived from the market, and when there are not enough sales, research is conducted on the approximate costs of developing the land.
8.	Are there form 191 applications on file?
	No
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no applications to combine lots held for sale or resale. All lots are valued using the same methodology.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2023	2019	2019
	2	2023	2023	2023	2023
	3	2018	2023	2019	2018
	4	2021	2023	2019	2022
	5	2015	2023	2019	2021
	6	2015	2023	2019	2020
	7	2020	2023	2019	2021-2022
	8	2018	2023	2019	2021
	9	2020	2023	2019	2020
	10	2016	2023	2019	2020-2022
	AG DW	2016	2023	2019	2020-2022
	AG OB	2016	2023	2019	2020-2022

The rural areas of the county are reviewed by range. Range 21,24 and 25 were reviewed for the 2021 assessment year. Ranges 20, 22, and 23 were reviewed for the 2022 assessment year.

2024 Commercial Assessment Survey for Dawson County

1.	Valuation data collection done by:							
	The county assessor, and the contract appraisal service.							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:							
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>							
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2	Rest of the county - includes the Villages of Eddyville, Farnam, Overton, and Sumner. There are few commercial properties in the rest of the county. Sales are sporadic in these areas and the market is not organized.							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.							
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.							
3a.	Describe the process used to determine the value of unique commercial properties.							
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?							
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.							
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.							
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.							
6.	Describe the methodology used to determine the commercial lot values.							
	Lot values for properties along highway's and main street strips are developed analyzing sales of similar properties and are then applied utilizing a front foot analysis. In the villages, a sales analysis applying the square foot method is used.							

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2021	2022	2022
	2	2017	2021	2022	2022

2024 Agricultural Assessment Survey for Dawson County

1.	Valuation data collection done by:										
	The data collection for the agricultural improvements is done by the lister, the county assessor, and the contract appraisal service. Land use data is gathered by the county assessor and deputy county assessor with the office lister assisting when necessary.										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often own land in both counties.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.	2019	02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often own land in both counties.	2019
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3.	Describe the process used to determine and monitor market areas.										
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Smaller tracts of land are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site values based on location.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Land values were based on irrigated values in the valley and grass values outside the valley.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	Sales of WRP land from the state sales file are analyzed to establish an acre value for those parcels enrolled in the Wetland Reserve Program.										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	wetlands- these are marsh like areas impacting some irrigated acres.										
	<u>If your county has special value applications, please answer the following</u>										

8a.	How many parcels have a special valuation application on file?
	204
8b.	What process was used to determine if non-agricultural influences exist in the county?
	A market analysis in influenced areas is conducted and compared to the market in areas without any non-agricultural influences.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	The only non-agricultural influences are recreational influences along the Platte River; hunting is prevalent along the river with various blinds and small cabins scattered along the river throughout the county. Occasionally, parcels of river land will also be desirable for rural residential home sites when building is feasible; however, these sales are limited.
8d.	Where is the influenced area located within the county?
	The influenced area is a corridor along the Platte River. The Special Value Methodology submitted by the county assessor includes a map and an image detailing the location of these parcels.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Since the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, the uninfluenced value is developed from grass values in uninfluenced areas. This value also compares to the accretion value in adjoining Platte River counties that have not identified a non-agricultural influence.

2023 Plan of Assessment for Dawson County

Assessment years 2024, 2025, 2026

Date: June 15th, 2023

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land.

- 2) 75% of actual value for agricultural land and horticulture land

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2–4-week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified. Telephone calls to sellers, buyers and realtors involved in the sale will be made on sales determined to be an outlier, by using a sales questionnaire. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Six-year cycle review and building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2021 Marshall & Swift costing tables were used for 2022 for Residential properties.

It is the goal of the office to review approximately 15-20 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted in all categories of properties. This will ensure that the level of value and quality of assessment in Dawson County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Dawson County.

By approximately March 1 of each year, ratio studies are ran using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

For more information regarding statistical measures see 2023 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2024:

Residential:

A ratio study will be completed for 2023 to see if any residential properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2023. Reviews will be completed in the town of Cozad consisting of on-site inspections, lots studies and depreciation models. This work will primarily be contracted with Cardinal Appraisal.

Commercial:

A ratio study will be completed for 2024. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2024.

Agricultural Land:

A market analysis will be conducted for 2024 and agricultural land values will be assessed by the market values. Corrections of listing errors will be done when correct information is obtained. Also, changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained and submitted to GWORKS to update the county's GIS Land use layer. The use of agricultural land use for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment Actions Planned for Assessment Year 2024:

The Dawson County Assessor plans to continue to budget for contract with Stanard Appraisal Service for reappraisal of all residential parcels in the City of Cozad. This will include around 1,489 parcels improved parcels. Pick up work will be completed for all classes, a review of exempt, recreational and agricultural land use will also be completed. Corrections of listing errors will be done when information is obtained.

Assessment Actions Planned for Assessment Year 2025:

The Dawson County Assessor plans to continue to budget for contract with Stanard Appraisal Service for reappraisal of about 1,379 residential parcels in the City of Gothenburg. Also about 105 parcels in the Village of Farnam will be included as well to remain within the required six- year cycle. Pick up work will be completed for all classes; a review of exempt and agricultural land use will also be completed. Corrections of listing errors will be done when information is obtained.



ASSESSOR'S OFFICE

700 N Washington

Dawson County Courthouse

Lexington, NE 68850

Nic VanCura, Assessor

Ashley Curtice, Deputy

February 21, 2024

Dawson County Agricultural Land and Special Valuation for 2024

There are more than 280 parcels eligible for special valuation on agricultural or horticultural records related directly to accretion.

Owners, in 2019, were asked to apply for special valuation consideration as it pertains to some agricultural or horticultural uses. A valuation of \$2,960 per acre was set for market, and \$1,170 per acre for special value on those that qualify. About 180 parcels are currently receiving special valuation for 2019, and thereafter.

The last approved applications were two applications in 2022. So far in 2024 there have been no applications received.

Some acres of accretion, recognized as "recreational" for hunting and other non-farm purposes, have retained values higher than special value. There are also a small percentage of parcels that have commercial influence throughout Dawson County. The special value figure was arrived at using accretion sales as comparison along the Platte River roughly from North Platte to Kearney. The range of these prices were from about \$1,777 upwards to \$9,953 an acre, but in some cases the acre count is difficult to ascertain because no survey is available.

In 2024, about half of the accretion acres are valued at \$1,065 an acre now after the reapplication of 2019 going forward. There continues to be slow sales activity that would allow for any statically useful measurement of "agricultural" value attributable directly to these acres because they generally are rough grassy river ground. There may be grazing but no crop farming. The unit value for these acres this year was derived by looking at the most comparable subclass of grass, allowing for grazing purposes, thus decreasing it to about 2G1 subclass of grass.